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Annual Report on the Administration of the Customs Department in Sind.
1896-97 to 1900-01 & 1902-03

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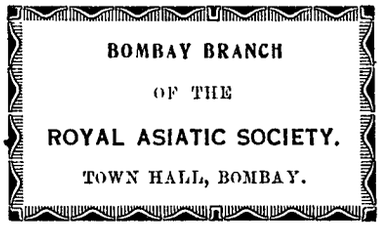

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ANNUAL REPORT

ON THE

ADMINISTRATION OF THE CUSTOMS DEPARTMENT IN SIND

for the year 1896-97

WITH

Review thereof by the Commissioner in Sind.

00133819

Karachi:
PRINTED AT THE COMMISSIONER'S PRESS.
1897.

No. 6156 of 1897.

REVENUE DEPARTMENT.

Commissioner's Office,

On the Indus, 9th December 1897.

Annual Administration Report of the Customs Department in Sind, 1896-97.

Submitted to Government.

2. The further decline observed in the Export Trade, chiefly in Grains and Seeds, is due to the prolonged drought and low inundation in 1895-96, owing to which the crops were much below normal all over Sind and practically failed in the Panjab. The Import trade shows an increase.

3. The Customs revenue was levied throughout the whole year under Act III of 1896, by which certain modifications were made in the Customs tariff. The anticipated loss of 1½ lakhs on Cotton Goods in consequence of these modifications was more than covered by the gain due to the rise in Exchange. On the whole, there was an increase of Rs. 82,281-6-11 in Imperial Customs revenue.

4. The financial results of the year, as compared with the previous year, are as follow :—

Imperial.

	1895-96.	1896-97.
	Rs.	Rs.
Imports	22,17,123	23,27,923
Exports	68,255	61,384
Other items	767	38
Total ...	22,86,145	23,89,345
Less Refunds on Imports and Exports, and Drawbacks.	34,693	55,612
Net Receipts ...	22,51,452	23,33,733
		22,51,452
Increase ... ... Rs.		82,281

Provincial.

Miscellaneous receipts	8,538	5,222
Refunds	1,039	388
Net Receipts ...	7,499	4,834
	4,834	
Decrease ...	2,665	

5. The articles of trade which chiefly contributed to the increase in imports are Sugar (Rs. 90,786), Metals (Rs. 42,398), Petroleum (Rs. 51,669), Cotton Piece-Goods (Rs. 98,340), and Woollen Piece-Goods (Rs. 11,962). The imports of Petroleum, as was remarked last year, would probably be higher if the merchants showed more enterprise. Facilities for the importation of oil in bulk are under consideration, and the imports may be expected to increase. On the other hand, the duty on Liquor, potable and not potable, declined by Rs. 52,935 and Rs. 4,904, respectively, Fruits and Vegetables Rs. 12,980 (the decrease in these is attributed to plague having driven the dealers from Karachi), and Provisions, Oilmanstores and Groceries Rs. 13,539. The causes for the increase

given by the Chief Collector of Customs in Sind, so far as could be ascertained, for the above variation appear to the Commissioner reasonable, except in the case of potable Spirits. The fact that Sind absorbs a small proportion only of the imports of the potable Spirits appears to be overlooked, and the cause of the decline in imports of overproof Brandies and Whiskies, which contribute principally to the falling off of Rs. 52,935 in receipts, must be looked for probably elsewhere than in the immediate neighbourhood of the port. From an administrative point of view, the decline from 19,173 to 13,326 gallons of overproof potable Spirits is an advantage. The decrease of Rs. 2,880 proof gallons of underproof Spirits is, no doubt, due to trade requirements and the balance of the previous year's stock in the local market.

6. The quantity of Rice exported has fallen rapidly in the past three years—

1894-95	...	...	... 1,29,564 cwt.
1895-96	...	...	... 71,763 „
1896-97	...	...	... 34,945 „

To Aden, Persia, Zanzibar and Mauritius, the exports in the past year have been little or none. This is presumably due to the scarcity in India.

7. Samples of various articles, including Liquor, were tested in the Customs Laboratory to the number of 1,231, and 120 by the Testing Officer, Manora. The net gain to Government by the testing of Spirits after distillation amounted to Rs. 4,494. One of the 12 samples of Turpentine and 3 out of 25 samples of Paint tested were found to be adulterated.

8. The increase of expenditure on establishments amounted to Rs. 13,682, raising the percentage of establishment to receipts to 4·51 from 4·11 in the previous year. The explanation given by the Chief Collector of Customs requires no comment.

9. It is a matter for congratulation that the plague, which prevailed in Karachi from December 1896 to July 1897, has affected the Customs revenue to so slight an extent.

10. The Department, which was under the management of Mr. Coghlan for the greater part of the year, was satisfactorily administered.

H. E. M. JAMES,
Commissioner in Sind.

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No. 4109 of 1897.

Karachi Customs House,
$\frac{27}{29}$th September 1897.

From

R. N. COGHLAN, Esquire,
Chief Collector of Customs in Sind,
Karachi,

To

The COMMISSIONER in SIND,
Karachi.

Sir,

I have the honour to submit the annual Report on the administration of the Customs Department in Sind for the year 1896-97.

Financial Results.

2. In Appendix I will be found the Receipts and Expenditure for the past year contrasted with corresponding figures for the year preceding.

Imperial Revenue and Expenditure.

3. The following statement gives the Receipts during the last five years under the head of "Customs, Imperial" :—

Imperial Customs Receipts, 1892-93 *to* 1896-97.

	1892-93.	1893-94.	1894-95.	1895-96.	1896-97.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Import Receipts ...	6,94,144 10 9	7,78,049 14 11	15,76,973 15 4	22,17,123 3 11	23,27,923 0 0
Deduct—					
Drawbacks ...	7,827 7 11	6,785 10 3	11,873 12 3	16,386 11 3	25,409 0 6
Refunds ...	7,830 10 11	19,416 3 9	28,476 8 1	18,306 4 3	30,049 10 0
Total Deductions...	15,658 2 10	26,201 14 0	40,350 4 4	34,692 15 6	55,458 10 6
Net Import Receipts ...	6,78,486 7 11	7,51,848 0 11	15,36,623 11 0	21,82,430 4 5	22,72,464 5 6
Export Receipts ...	82,595 8 6	62,396 15 3	87,484 7 5	68,254 13 10	61,383 10 2
Deduct—					
Refunds ...	423 8 1	146 13 1	79 11 5	...	153 0 0
Net Export Receipts ...	82,172 0 5	62,250 2 2	87,404 12 0	68,254 13 10	61,230 10 2
Other Items—					
Extra Hours Fees ...	3,211 12 5	1,280 6 4	2,841 5 2	767 3 0	38 12 6
Total Revenue ...	7,79,951 15 8	8,41,727 4 6	16,67,299 11 11	22,86,145 4 9	23,89,345 6 8
Less Total Deductions	16,081 10 11	26,348 11 1	40,429 15 9	34,692 15 6	55,611 10 6
Total Net Revenue ...	7,63,870 4 9	8,15,378 9 5	16,26,869 12 2	22,51,452 5 3	23,33,733 12 2

Import Duties.

Import Tariff.

4. The Customs Duties were levied throughout the year under Act III of 1896, in which slight modifications were made during the year, by which Fish-maws, Shark-fins and Mother-of-pearl, nacre, were exempted from Import Duty, and Tariff Valuations were in some instances raised and in others reduced.

Import Duties.

5. The following table gives the gross and net amount of Import Duty realised on all articles, except Salt, the receipts under which are credited to the Salt Department, during the year under report contrasted with those of the year preceding :—

Import Receipts, 1895-96 and 1896-97.

No.	Head.	1895-96.			Net Receipts.	1896-97.			Net Receipts.
		Gross Receipts.	Refunds.	Drawbacks.		Gross Receipts.	Refunds.	Drawbacks.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Arms, Ammunition and Military Stores ...	21,454	6,000	...	15,454	18,135	5,550	99	12,486
2	Liquors—								
	Potable Spirits ...	5,11,143*	5,186	50	5,05,907	4,58,208	12,376	118	4,45,714
	Other Liquors ...	94,806	665	127	94,014	89,902	841	124	88,937
3	Opium	263	8	..	255	193	10	...	183
4	Salted Fish, wet or dry ...	899	...	...	899	876	...	...	876
5	Coffee	86	...	...	86	3	...	...	3
6	Fruits and Vegetables ..	49,501	4	342	49,155	36,521	19	12	36,490
7	Mineral and Ærated Waters	26	...	...	26	106	...	...	106
8	Provisions, Oilmanstores and Groceries ..	70,967	504	...	70,463	57,428	317	215	56,896
9	Spices	502	...	...	502	279	...	...	279
10	Sugar	2,81,042	1,352	3,810	2,75,880	3,71,828	1,534	6,972	3,63,322
11	Tea	130	..	...	130	150	...	1	149
12	Chemical Products and Preparations	18,580	93	...	18,487	7,972	86	1	7,885
13	Drugs, Medicines and Narcotics ...	20,739	313	56	20,370	17,825	260	...	17,565
14	Dyeing and Tanning Materials	7,518	...	...	7,518	6,784	26	11	6,747
15	Hardware and Cutlery, including Ironmongery and Platedware, &c. ...	36,195	133	300	35,762	34,281	147	75	34,009
16	Metals, unwrought and wrought, and Articles made of Metals ..	1,31,128	806	20	1,30,302	1,73,526	4,445	968	1,68,113
16a	Machinery and component parts thereof ...	3,538	253	...	3,285	1,772	103	...	1,669
17	Oils—								
	Petroleum	1,00,800	977	4,440	95,383	1,52,469	1,676	8,674	1,42,119
	Other Sorts (except Mineral)	1,045	...	...	1,045	1,772	...	...	1,772
18	Apparel, including Drapery, Haberdashery, Millinery and Military and other Uniforms and Accoutrements	32,837	24	9	32,804	32,339	27	84	32,22
19	Brushes and Brooms, all sorts	546	...	...	546	799	...	...	799
20	Building and Engineering Materials, namely, Asphalt, Bricks, Tiles, and Cement of all kinds	5,363	158	...	5,205	4,560	13	...	4,547
21	Cabinetware and Furniture.	3,410	...	...	3,410	4 216	48	11	4,157
22	Candles	4,797	24	234	4,539	2,223	15	141	2,067
23	Canes and Rattans, Articles made of Canes and Rattans and Basket Work ...	117	...	...	117	20	...	...	20
24	Carriages and Carts, including Bicycles, Tricycles, Jinrickshas, and Bath Chairs	1,904	...	...	1,904	3,820	14	...	3,806
25	Clocks, Watches and other Time-keepers and parts thereof	1,041	...	248	793	591	....	4	587
26	Cordage, Rope and Twine of Vegetable Fibres ...	961	...	...	961	514	...	6	508

* Rs. 573 erroneously entered under "Potable Spirits" instead of under "Other Liquors."

No.	Head.	1895-96. Gross Receipts.	Refunds.	Drawbacks.	Net Receipts.	1896-97. Gross Receipts.	Refunds.	Drawbacks.	Net Receipts.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
27	**Cotton and Articles made of Cotton—**								
	Cotton—Twist and Yarn	65,645	237	...	65,408	...	188	...	—188
	Do. —Sewing Thread	3,281	...	...	3,281	...	...	...	...
	Do. —Piece-Goods—								
	Grey, unbleached	1,96,806	128	1,996	1,94,682	2,65,313	206	1,604	2,63,503
	White, bleached	1,38,600	19	379	1,38,202	1,87,910	234	874	1,86,802
	Coloured, Printed or Dyed	2,68,682	208	1,324	2,67,150	2,49,205	463	2,697	2,46,045
	Cotton—Hosiery and other manufactured cotton Goods	3,356	8	9	3,339	3,212	21	...	3,191
28	Earthenware—China, China Clay, Porcelain and imitation or false Coral	3,995	6	...	3,989	3,945	14	11	3,920
29	Fireworks, all sorts, including Fulminating Powder	232	...	...	232	368	...	...	368
30	Flax and Articles made of Flax, including Linen Thread	3,349	...	...	3,349	2,406	...	...	2,406
31	Glass, Glassware and False Pearls	10,615	39	15	10,563	11,836	14	4	11,818
32	Gums, Gum Resins, and Articles made of Gum or Gum Resin	1,167	...	...	1,167	990	...	...	990
33	Hemp, including Manilla Hemp and Articles made therefrom	2	...	...	2	195	...	...	195
34	Hides and Skins (except Raw or Salted Hides and Skins)	87	1	...	86	117	...	...	117
35	Instruments, Apparatus and Appliances and parts thereof	11,113	472	27	10,614	11,162	337	3	10,822
36	Ivory and Ivoryware	1,212	...	...	1,212	1,340	...	...	1,340
37	Jewellery and Jewels, including Plate and other Manufactures of Gold and Silver	1,261	...	...	1,261	1,079	1	225	853
38	Jute, Articles made of	947	...	...	947	310	...	...	310
39	Leather and Articles made of Leather, including Boots, Shoes, Harness and Saddlery	6,888	15	...	6,873	5,563	1	24	5,538
40	Matches, all sorts	18,342	...	2,531	15,811	13,819	26	1,851	11,942
41	Mats and Mattings	1,072	...	...	1,072	845	...	...	845
42	Oil and Floor Cloth	170	...	...	170	538	...	...	538
43	Paints, Colours, Painters' Materials, and Composition for application to Leather, Wood and Metals	5,528	...	...	5,528	5,017	4	10	5,003
44	Paper, Pasteboards, Millboards, Cardboards, &c., and Articles made of Paper and Papier Mache	6,964	477	...	6,487	8,809	889	...	7,920
45	Perfumery	495	7	...	488	363	...	...	366
46	Pitch, Tar and Dammer	1,395	...	...	1,395	820	...	...	820
47	Seeds	6,711	14	413	6,284	2,614	...	518	2,096
48	Shells and Cowries	496	...	...	496	492	...	...	492
49	Silk and Articles made of Silk	4,621	...	...	4,621	4,993	...	...	4,993
50	Soap	5,159	26	53	5,080	5,427	15	19	5,393
51	Stationery, excluding Paper	5,813	11	...	5,802	5,799	25	...	5,774
52	Stone and Marble and Articles made of Stone and Marble	149	23	...	126	252	...	...	252
53	Toilet Requisites	1,673	26	...	1,647	1,678	3	...	1,675
54	Toys, including Toy Books and Requisites for Games.	6,665	30	...	6,635	7,210	14	10	7,186
55	Umbrellas	1,420	2	...	1,418	344	...	...	344
56	Wood and Timber (except Firewood) and Articles made of Wood	5,637	...	...	5,637	4,466	...	...	4,466
57	Wool, Articles made of	20,145	21	...	20,124	32,107	75	35	31,997
58	All other Articles unenumerated	4,403	5	6	4,392	6,225	11	9	6,205
59	Articles imported by Post	1,690	...	...	1,690	2,088	...	...	2,088
	Total	22,17,124	18,275	16,387	21,82,462	23,27,922	30,048	25,410	22,72,464

6. The gross realisations under Imports amounted in 1896-97 to Rs. 23,27,922 against Rs. 22,17,124 in the previous year, showing an improvement of Rs. 1,10.798. The articles that chiefly contributed to this increase are Sugar (Rs. 3,71,828 against Rs. 2,81,042), due to greater demand up-country, as also to speculation; Metals (Rs 1.73,526 against Rs. 1,31,128), owing to the fall in the price of Silver, coupled with good up-country demand for that metal, chiefly in Kashmir Territory; Petroleum (Rs. 1,52,469 against Rs. 1,00,800), attributable to the stocks held being low and to favourable prices ruling, which induced larger importations; Cotton Piece-Goods (Rs. 7,02,428 against Rs. 6,01,088), due to a rise in the Exchange, the increase thus covering more than the loss due to the abolition of duty on Twist and Yarn and Sewing Thread and the reduction of duty, from Rs. 5 to 3½ per cent. on Cotton Piece-Goods, from which a loss of 1½ lakhs was anticipated; and Woollen Piece-Goods (Rs. 32,107 against Rs. 20,145), consequent on larger imports to replenish the reduced stocks of the preceding year.

Import Trade with Foreign countries.

7. The Import trade, both free and dutiable, exclusive of Treasure, shows an improvement of 5·2 per cent., having risen from Rs. 3,80,94,718 in 1895-96 to Rs. 4,39,02,666 in the year under report. The reasons assigned above for the increase in Duty explain the cause of the increase in trade as well.

Export Trade, Foreign.

8. In the Export trade, there is a falling off of Rs. 2,37,13,900. The decline is from Rs. 6,41,78,292 to Rs. 4,04,64,392. The diminution is chiefly in Grains and Seeds, and is ascribed to scanty crops, consequent on insufficient rainfall and low inundations.

Silver Imports.

9. The imports of Silver during the past five years were as follow :—

Year.	Total.
1892-93 ...	11,47,415
1893-94 ...	64,32,022
1894-95 ...	36,09,863
1895-96 ...	15,41,573
1896-97 ...	31,56,502

The imports have more than doubled those of the preceding year, and are equal to the average of the preceding four years.

Liquors.

10. There are two sources whence the revenue under this head is derived, *viz.*, "Potable Spirits" and "Other Liquors." The former comprises Brandy, Whisky, Gin, Rum, Old Tom and Hollands, and under the latter are included Wines, Liqueurs, Ale, Beer, Porter and other fermented drinks, Non-potable Spirits, such as absolute Alcohol, Rectified and Methylated Spirits, Spirits used in the composition of Medicines and Chemicals, and Perfumed Spirits.

Fluctuations in Revenue from Liquors.

11. Under "Potable Spirits" as well as under "Other Liquors," the realizations have declined by Rs. 52,935 and Rs. 4,904, respectively. The decrease under the first head is in a measure attributable to country Liquor being more largely used on account of its cheapness, due to its being charged comparatively lower rates of duty, and also to balances of the previous year's stocks remaining in the market; and under the second head it is due to small demands and trade fluctuations.

Importation of Potable Spirits.

12. The following table shows the importation of Potable Spirits during the past two years :—

Year.	Proof Gallons.
1895-96 ...	85,095
1896-97 ...	76,368
Decrease..	8,727

giving a decrease for the year under report of 8,727 gallons, or nearly 10·3 per cent., for the reasons stated in the preceding paragraph.

13. To the total imports of Potable Spirits, Brandy contributed 26·9 per cent., Whisky 68·3 per cent., Rum 0·9 per cent., and Gin, Old Tom and Hollands 3·9, the corresponding proportions in the preceding year being 29·7 per cent., 65·5 per cent., 0·7 per cent., and 4·03 per cent.

14. The following statement gives the quantity of each description of Potable Spirits imported in wood and bottles at over-proof and under-proof strength in comparison with similar figures for the previous year :—

Spirits.		Over-Proof.			Under-Proof.			Proof gallons. Grand Total.	Average Strength of Over-proof.	Average Strength of Under-proof.
		Proof gallons.			Proof gallons.					
		In bottles.	In wood.	Total.	In bottles.	In wood.	Total.			
Brandy ...	1895-96	...	4,687	4,687	18,581	2,052	20,633	25,320	18·3 o/o	12·6 o/o
	1896-97	...	1,458	1,458	15,055	4,011	19,066	20,524	16 o/o	14·3 o/o
Whisky ...	1895-96	...	14,156	14,156	33 606	7,916	41,522	55,738	7·3 o/o	12·5 o/o
	1896-97	...	11,542	11,542	31,531	9,082	40,613	52,155	6·6 o/o	12·4 o/o
Rum ...	1895-96	...	144	144	412	46	458	602	32·25 o/o	20·5 o/o
	1896-97	...	221	221	487	...	487	708	42·4 o/o	21·4 o/o
Gin, Old Tom and Hollands.	1895-96	...	186	186	2,795	454	3,249	3,435	35·45 o/o	17·4 o/o
	1896-97	...	105	105	2,428	448	2,876	2,981	48·3 o/o	16·6 o/o
Total ...	1895-96	...	19,173	19,173	55,454	10,468	65,922	85,095		
	1896-97	...	13,326	13,326	49,501	13,541	63,042	76,368		

15. The average strength of over-proof and under-proof Brandy imported during the past five years was as follows :—

Year.	Over-proof.	Under-proof.
1892-93 ...	14·9%	10·0%
1893-94 ...	16·8%	12 0%
1894-95 ...	15·0%	10·7%
1895-96 ...	16·3%	12·6%
1896-97 ...	16·0%	14·3%

16. The average strength of Whisky ranged as noted below during the last five years :—

Year.	Over-proof.	Under-proof.
1892-93 ...	4·4%	11·1%
1893-94 ...	4·8%	11·5%
1894-95 ...	3 9%	10·6%
1895-96 ...	7·3%	12·5%
1896-97 ...	6 6%	12·4%

Importation of Rectified Spirits.

17. As in the last year, so also in the year under report, there has been a diminution in the imports of Rectified Spirits to the extent of 210 gallons, or 47·8 per cent. The imports in the past two years were as follow :—

	Proof Gallons.
1895-96	439
1896-97	229

The trade in this article is so small that no special reason for the fluctuations can be ascertained.

The average strength of Rectified Spirits imported during the last two years is as follows :—

	Over-proof.
1895-96	62·3%
1896-97	62·8%

The small difference in the strength needs no remarks.

Laboratory Gauging.

18. The number of consignments of Liquor and Perfumed Spirits received in the Gauging Department was 1,644, consisting of 3,507 items. Of these, 856 consignments, made up of 1,408 items, were gauged, and 788 consignments, comprising 2,099 items, were examined.

Testing.

19. The total number of samples tested in the Laboratory attached to the Customs Department was 1,231, made up as follows :—

Brandy	150
Whisky	764
Rum	13
Gin and Hollands ...	55
Old Tom	15
Wines	3
Perfumed Spirits... ...	1
Spirits (other sorts) ...	11
Mowra	216
Kotri Liquor	1
Medicines	2

The percentage of obscuration found in liquors is noted below :—

Brandy, ranging from ...	0% to 5·8%
Whisky do. ...	0% to 3·7%
Rum do. ...	0% to 1·7%
Gin, Hollands and Old Tom ...	0% to 19·2%

The net gain to Government by the testing of Spirits after distillation during the year was Rs. 4,494, as shown below :—

Spirits.	Quantity.	Rate of Duty.	Amount.
			Rs.
Brandy	451 gallons.	@ Rs. 6 per gallon.	2,706
Whisky	209 „	Do.	1,254
Rum	6 „	Do.	36
Gin, Old Tom and Hollands	83 „	Do.	498
		Total ...	4,494

The following samples were sent to the Testing Officer, Manora, during the year for testing : Petroleum 35, Lubricating and Batching Oil 37, Turpentine and other Oils 12, Paints 25, Methylated Spirits 11.

Of the 12 samples of Turpentine, 11 were found to be genuine and 1 was found to contain 8 per cent. of non-dangerous Petroleum. Of the 25 samples of Paints, only 22 were genuine, and the others were found to be adulterated as follows :—

1 sample of White Zinc with lead.

1 consignment, labelled "Genuine Red Lead," contained an admixture of 80 per cent. of foreign matter and only 20 per cent. of Red Lead.

Another parcel, labelled "Chemically pure Red Lead," had only 50 per cent. of Red Lead.

One sample of Salt, said to be mixed with Soda, was sent for examination to the Chemical Analyser to the Government of Bombay, resulting in his reporting that there was 93 per cent. of Salt and 6 per cent. of Carbonate of Soda, and that it was fit for human consumption.

Provisions, including Fruits.

20. Under this head, there is a falling off of Rs. 26,519, due to smaller imports of Dates and Other Sorts of Provisions, chiefly from the Persian Gulf Ports, owing to the absence of local dealers who left Karachi during the prevalence of the plague.

Registered Letters and Post Parcels.

21. The duty collected under this head amounted to Rs. 2,088 against Rs. 1,690 in the preceding year. The difference, being small, calls for no comment.

Petroleum.

22. Four steamers arrived with entire cargoes of Petroleum during the year under report, three from Batoum with an aggregate of 201,229 cases and one from New York with 92,644 cases, against three arrivals in the year preceding, of which two were from Batoum and one from New York, with a total of 239,562 cases.

The imports of Kerosine Oil during the past five years were as follow :—

Year.	Gallons.
1892-93 ...	2,862,975
1893-94 ...	3,797,688
1894-95 ...	342,527
1895-96 ...	1,563,888
1896-97 ...	2,402,058

Refunds and Drawbacks.

Refunds of Import Duty.

23. There has been an increase in the Refunds of Import Duty amounting to Rs. 11,773. The amount and the articles on which payments were made are given below :—

Articles.	1895-96.	1896-97.
	Rs.	Rs.
Arms, Ammunition, and Military Stores ...	6,000	5,550
Liquors—		
Potable Spirits	5,186	12,376
Other Liquors	665	841
Opium	8	10
Fruits and Vegetables	4	19
Provisions, Oilmanstores, etc.	504	317
Sugar	1,352	1,534
Chemical Products, etc.	93	86
Drugs, Medicines, etc.	313	260
Dyeing and Tanning Materials	...	26
Hardware and Cutlery, etc.	133	147
Metals, unwrought, etc.	806	4,445
Machinery and component parts thereof ...	253	103
Oils—		
Petroleum	977	1,676
Apparel, including Drapery, etc. ...	24	27
Building and Engineering Materials, etc. ...	158	13
Cabinetware and Furniture	...	48
Candles	24	15
Carriages and Carts, etc.	...	14
Cotton and Articles made of Cotton—		
Cotton—Twist and Yarn	237	188
Cotton Piece-Goods—		
Grey, unbleached	128	206
White, bleached	19	234
Coloured, Printed, or Dyed	208	483
Cotton—Hosiery, etc.	8	21
Earthenware, China, etc.	6	14
Glass, Glassware	39	14
Hides and Skins, etc.	1	...
Instruments, Apparatus, etc.	472	337
Jewellery and Jewels, etc.	...	1
Leather and Articles made of Leather ...	15	1
Matches, all Sorts	...	26
Paints, Colours, Painters' Materials, etc. ...	...	4
Paper, Pasteboards, etc.	477	889
Perfumery	7	...
Seeds	14	...
Soap	26	15
Stationery, excluding Paper	11	25
Stone and Marble, etc.	23	...
Toilet Requisites	26	3
Toys, including Toy Books, etc.... ...	30	14
Umbrellas	2	...
Wool, Articles made of	21	75
All other Articles unenumerated... ...	5	11
Total ...	18,275	30,048

Drawbacks.

24. The total amount paid on account of Drawback was Rs. 25,410 during the past year against Rs. 16,387 in the year previous, the increase amounting to Rs. 9,023.

Drawbacks.

25. The following table shows the different articles and amounts on which payments were made :—

Articles.	Amount.
	Rs.
Arms, Ammunition, and Military Stores	99
Liquors	242
Fruits and Vegetables	12
Provisions, Oilmanstores, etc.	215
Sugar	6,972
Tea	1
Chemical Products, etc.	1
Dyeing and Tanning Materials	11
Hardware and Cutlery, etc.	75
Metals, unwrought, etc.	968
Petroleum	8,674
Apparel, including Drapery, etc.	84
Cabinetware and Furniture	11
Candles	141
Clocks, Watches, etc.	4
Cordage, Rope and Twine, etc.	6
Cotton Piece-Goods—Grey, unbleached	1,604
Do. White, bleached	874
Coloured, Printed or Dyed	2,697
Earthenware, China, etc	11
Glass, Glassware, etc.	4
Instruments, Apparatus, etc.	3
Jewellery and Jewels, etc.	225
Leather and Articles made of Leather	24
Matches, all sorts	1,851
Paints, Colours, Painters' Materials, etc.	10
Seeds	518
Soap	19
Toys, including Toy Books, etc, ...	10
Wool, Articles made of	35
All other Articles unenumerated	9
Total ...	25,410

26. With reference to Government Resolution No. 7687 of the 14th September 1894 in the Revenue Department, a statement showing the Import and Export trade in Coffee is subjoined :—

	1893-94.	1894-95.	1895-96.	1896-97.
	Cwt.	Cwt.	Cwt.	Cwt.
Imports from Foreign Ports	9	17	22	...
„ Customs Ports	298	418	309	414
„ Bombay	294	417	292	399
Exports to Foreign Ports—				
Foreign Coffee	...	...	1	3
Indian Coffee	19	3	1	3

The small export of Foreign Coffee calls for no remark, and, though the shipment was made to Persia, it was not under drawback claim.

Export Duty.

27. The gross receipts from Export Duty amounted to Rs. 61,384 in the year under report against Rs. 68,255 realized under the same head in the year previous, showing a decrease of Rs. 6,871, due to lesser exports, owing to small crops consequent on deficient rainfall and low inundation. The decline was chiefly in shipments to Aden, Persia, Turkey in Asia and Zanzibar.

Rice was exported to the under mentioned Foreign ports during the year under notice :—

	Cwts.
Zanzibar	75
Aden	2,729
Madagascar	588
Western Australia	16
Bussora	79
Persia	7,930
Maskat	5,649
Mekran and Sonmiani	17,879

aggregating 34,945 cwts. against a total export of 71,763 cwts. in the year 1895-96.

Refund of Export Duty.

28. No payments were made during 1895-96 on account of Refund of Export Duty, but a sum of Rs. 153 was paid as refund in the past year on account of Rice either shut out or short shipped.

Other items.

29. The sources from which revenue under this head accrues are fees for Sunday, Holiday and Extra Hours Work. The realizations credited to Government were Rs. 38-12-6 and Rs. 767-3-0 in the past and preceding years, respectively.

Sunday, Holiday and Night Work.

30. The work performed on board ship on Sundays, Holidays and between sunset and sunrise is given in the following table :—

Steamers worked.	1895-96. No. worked.	1896-97. No. worked.
At nights { for half-nights	186	143
At nights { for whole-nights	345	279
On Sundays	14	7
On close holidays	11	11

Two Native Craft were also permitted to work on two whole nights.

Steamers and Sailing Vessels entered and cleared.

31. The total number of merchant Steamers that entered the port was 476 in the year, against 545 in the preceding one.

Sailing vessels to the number of 1,238 arrived in 1896-97, against 1,605 in 1895-96.

The number of steamers sthat left the port aggregated 481 against 539 and sailing vessels 1,230 against 1,520 in 1896-97 and 1895-96, respectively.

32. The vessels berthed at the different wharves were as follow :—

	Merewether Pier.	Erskine Wharf.	James Wharf.
Steamers (Mercantile Marine) ...	23	90	26
Indian Marine Steamers	8	...	...
Native Craft	1	1	...

At the Merewether Pier, 15 vessels discharged and loaded cargoes, 9 vessels discharged cargoes, and 8 only loaded cargoes.

At the Erskine Wharf, 51 vessels shipped and discharged cargoes, 22 only discharged and 12 only shipped cargoes, while 6 took in passengers.

At the James Wharf, 10 shipped and discharged cargo and 14 and 2 discharged and shipped cargoes, respectively.

Summary, Imperial.

33. The net realisations under the head " Imperial " show an increase of Rs. 82,281-6-11.

The subjoined table shows the gross and net collections made during the last 15 years, or from the date when the Import Duties were abolished on most articles, *viz.*, 1882-83 :—

	1882-83.	1883-84.	1884-85	1885-86.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91	1891-92.	1892-93.	1893-94.	1894-95	1895-96.	1896-97.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Gross ...	4,11,613	4,33,373	4,78,704	5,51,109	6,59,518	6,17,668	6,75,217	7,21,258	8,46,603	8,42,200	7,79,912	8,41,727	16,67,900	22,86,145	23,89,345
Net ...	4,08,712	4,30,689	4,72,763	5,40,765	6,50,454	6,09,695	6,61,886	7,07,529	8,36,344	8,11,470	7,63,870	8,15,379	16,26,870	22,51,452	23,33,734

Provincial Revenue.

Provincial Revenue.

34. The net receipts under " Provincial Revenue " amounted to Rs. 4,833-7-10 against Rs. 7,499-0-2 in 1895-96, resulting in a net decrease of Rs. 2,665-8-4.

The gross and net receipts under this item during the past two years stood as follows :—

Provincial Receipts.	1895-96.	1896-97.	Increase.	Decrease.
Gross	8,538	5,222	...	3,316
Deduct—				
Refunds	1,039	389	...	650
Net ...	7,499	4,833	...	2,666

Fluctuations.

35. The receipts are derived from 13 different sources, in 5 of which there was an improvement to the extent of Rs. 1,061, whilst the remaining items show a decline of Rs. 3,726 in the aggregate. The increase occurs chiefly in fees for selecting and testing petroleum and transhipment fees, while a falling off is noticeable in fees for amending documents, sale proceeds of unclaimed goods, sale proceeds of Government stores, and fines and penalties under the Customs Act.

Imperial Expenditure.

Fluctuations.

Establishment.

36. There has been an increase of Rs. 13,682 under the head of Establishment, as follows :—

	Amount.		
	Rs.	a.	p.
Collector of Customs	496	5	1
Assistant Collector	2,932	4	1
Subordinate Customs Establishment	7,601	13	4
Statistical Establishment	1,371	6	4
Preventive Establishment	2,051	13	6
Boat Establishment	128	12	0
Total ...	13,682	5	4

The increase in the pay of the Collector is due to my return to duty in May 1896. The increase in that of the Assistant Collector is due to a Second Assistant having been appointed from the 6th January 1896.

The increases in the various subordinate Establishments are attributable to the revision of Establishment sanctioned in Government Resolution No. 8071 dated 16th October 1895, the extra cost of which fell only on a portion of 1895-96.

Miscellaneous.

The expenditure under this head is made up of 16 items. Under 5, *viz.*, Official Postage, Purchase of Books, Water-supply, Petty Repairs and Rents, there was an increase, whilst under 7, *viz.*, Travelling Allowance, Purchase and Repairs of Dead Stock Articles, Boat Stores and Repairs, Service Telegrams, Petty Supplies, Municipal House Tax, and Rewards in Customs cases there has been a falling off. Under one, *viz.*, Belts and Peons' Clothing, there was no payment in the year 1895-96, the charge being a biennial one; in one item, the expenditure was the same. The balance, *viz.* (1) Purchase of country made Scales and (2) erection of a Cabin, were new charges, no corresponding payments being made in the year under report.

Percentage on Establishment to Collections.

37. The percentage of cost of establishment against the receipts is given in the subjoined table :—

Year.	Cost of Collection.	Percentage on			
		Imperial Receipts.		Total Receipts.	
		Gross.	Net.	Gross.	Net.
1895-96 ...	94,223	4·12	4·19	4·11	4·17
1896-97 ...	1,07,906	4·51	4·62	4·51	4·61

General Administration.

Customs Establishment : Strength and Pay.

38. The Strength and Pay of the Customs Establishment, as it stood on the 31st March 1897, will be found in Appendix II.

Customs Documents.

39. The following is a list of the different documents of a more important character dealt with under the Sea Customs Act, 1878, during the past two years :—

Documents.		1895-96.	1896-97.
Imports.			
Bills of Entry.			
For Dutiable Goods		14,651	14,789
For Free Goods		19,096	14,973
Manifests of square-rigged Vessels		547	477
Manifests of Native Craft ...	Foreign Ports...	958	641
	Free Ports ...	918	921
Bonds...		150	220
Passes for Bonded Goods		173	184
Exports.			
Dutiable Shipping Bills		1,323	720
Free Shipping Bills		13,519	13,080
Manifests of square-rigged Vessels		543	481
Manifests of Native Craft ...	Foreign Ports...	1,161	755
	Free Ports ...	983	859
Drawback Bills		540	535
Drawback Notes		754	765
	Total ...	55,316	49,400

Increase and Decrease.

Imports.

40. There is a small increase in the number of Dutiable Bills of Entry, while there is a considerable fall in the number of Free Bills of Entry, due to the absence of Native dealers, who quitted the place on account of the plague. The reduced number of Manifests may also be attributed to the same cause.

There is an increase in the number of Bonds.

Exports.

41. There is a decline in the number of all export documents. This may be ascribed to the prevalence of the plague, as also to smaller shipments of grain and seed, chiefly on account of famine.

The difference in the drawback documents is small, and calls for no remark.

Harbour Craft.

42. The number of Licenses issued to Cargo Boats during the year under report under S. 79 of the Sea Customs Act, 1878, was 84, against 108 granted in the preceding year.

Bonded Warehouses.

43. The following gives the quantity in gallons of Liquors remaining uncleared in private licensed Warehouses on the last day of the year :—

Liquors—		
Spirits—		
Brandy	...	5,246
Gin	...	742
Liqueurs	...	211
Rum	...	140
Whisky	...	13,650
Other sorts	...	21
Total of Spirits	...	20,010
Wines	...	401
GRAND TOTAL	...	20,411

Customs Offences.

44. The total number of offences against the Sea Customs Act will be found in Appendix III with details showing the number of breaches under the different sections. These aggregated 180, of which 110 were adjudicated under the Indian Merchandise Marks Act amending the Sea Customs Act.

Salt Transport and Bombay Salt Acts.

45. No cases under either of the above Acts were reported by the Customs Department.

Abkari Act.

46. There were 5 cases of illicit importation of intoxicating drugs detected at the Karachi Customs House, the quantities in each case varying from 13½ to 74 tolas. In 4 of the cases, conviction was secured, and in 1 case the accused was discharged. One case of such importation, consisting of 235 tolas of Ganjah, was detected at the Sirganda Customs Office, which was successfully prosecuted, and the offender sentenced to 2 months' imprisonment and a fine of Rs. 20.

Opium Act.

47. Under this Act, one infringement was brought to light, when 2½ tolas were found in possession of a passenger from Porbandar, but the case resulted in the discharge of the accused, who in his defence urged that the drug belonged to himself and others that were with him.

Remarks on Establishment.

48. Mr. Young was in charge of the Department during my absence on furlough until the 26th May 1896, when I returned and resumed charge.

The conduct of the establishment was generally good.

Mr. Strip, my Senior Assistant, retired on the last day of the official year, and his services have been acknowledged in Government Resolution No. 2394, dated 1st June 1897.

In the Appraising and Gauging Departments, Messrs. E. R. Critchell, D'Abreo, Vaz, Fernandez, Mirza and Motiram rendered good service.

The Head Preventive Officer, Mr. Judd, and his Assistants continued to work efficiently. Mr. Judd deserves special commendation.

In the general office, the Head Clerk, Mr. Alimo, and Messrs A. G. Critchell, Richardson and Sitaldas worked well.

Messrs. Phillipowsky, Anandrao, Lopes and Dias, whose services were lent to the Plague authorities, did very good service, and were highly commended by the officers under whom they worked.

I have the honour to be,

Sir,

Your most obedient Servant,

R. N. COGHLAN,

Chief Collector of Customs in Sind.

APPENDIX I.

Statement showing the Receipts and Expenditure of the Customs Department in Sind for the year 1896-97 contrasted with those of the year 1895-96.

RECEIPTS.	1896-97.	1895-96.	Increase.	Decrease.	Net Increase.	Net Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Imperial.						
Import Sea Customs ...	23,27,923 0 0	22,17,123 3 11	1,10,799 12 1	...	...	...
Export Sea Customs ...	61,383 10 2	68,254 13 10	...	6,871 3 8	...	...
Extra Hours' Fund ...	38 12 6	767 3 0	...	728 6 6	...	...
Total ...	23,89,345 6 8	22,86,145 4 9	1,10,799 12 1	7,599 10 2	1,03,209 1 11	...
Deduct—						
Refunds, Imports	30,049 10 0	18,306 4 3	11,743 5 9	...	...	...
Do. Exports	153 0 0	...	153 0 0	...	...	...
Drawbacks	25,409 0 6	16,386 11 3	9,022 5 3	...	...	...
Total ...	55,611 10 6	34,692 15 6	20,918 11 0	...	20,918 11 0	...
Net Imperial ...	23,33,733 12 2	22,51,452 5 3	89,881 1 1	7,599 10 2	82,281 6 11	...
Provincial.						
Warehouse Rents	371 2 2	426 3 5	...	55 1 3	...	...
Harbour Craft License Fees..	276 0 0	321 0 0	...	45 0 0	...	...
Sale-proceeds of Customs Trade Reports	15 0 0	20 0 0	...	5 0 0	...	...
Fees for amending documents	122 0 0	310 0 0	...	188 0 0	...	...
Fees for duplicate documents	244 0 0	308 0 0	...	64 0 0	...	...
Fees for register certificates..	221 4 0	204 11 6	16 8 6	...	...	...
Fees for selecting and testing petroleum	268 0 0	...	268 0 0	...	...	...
Transhipment fees... ...	1,798 3 0	1,029 6 0	768 13 0	...	...	...
Sale-proceeds of unclaimed property	332 9 10	832 9 1	...	499 15 3	...	...
Sale-proceeds of Government Stores	10 12 11	2,101 9 4	...	2,090 12 5	...	...
Fines and penalties under the Customs Act... ...	1,550 14 5	2,979 5 8	...	1,428 7 3	...	...
Sale of Customs Tariff Act ...	10 14 0	5 0 0	5 14 0	...	...	...
Landing Charges ...	1 8 0	...	1 8 0	...	...	...
Total ...	5,222 4 4	8,537 13 0	1,060 11 6	4,376 4 2	...	3,315 8 8
Deduct—						
Miscellaneous Refunds ...	388 12 6	1,038 12 10	...	650 0 4	...	650 0 4
	4,833 7 10	7,499 0 2	1,060 11 6	3,726 3 10	...	2,665 8 4
Total Net Revenue, Imperial and Provincial	23,38,567 4 0	22,58,951 5 5	90,941 13 7	11,325 14 0	82,281 6 11	2,665 8 4

EXPENDITURE.	1896-97.	1895-96.	Increase.	Decrease.	Net Increase.	Net Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Imperial.						
Collector of Customs ..	8,705 1 4	8,201 12 3	496 5 1	...	...	...
Assistant Collectors ..	5,600 0 0	3,567 11 11	2,032 4 1	...	...	...
Customs Subordinate Establishment	57,481 11 7	49 879 14 3	7,601 13 4	...	...	...
Statistical Establishment ..	6,298 4 3	4,926 13 11	1,371 6 4	...	...	...
Preventive Establishment ..	25,556 7 6	23,504 11 0	2,051 12 6	...	...	...
Boat Establishment ..	4,264 1 9	4,135 5 9	128 12 0	...	...	...
Total Salaries ..	1,07,905 10 5	94,223 5 1	13,682 5 4	...	13,682 5 4	...
Contingencies.						
Travelling Allowances ..	1,237 13 7	1,367 13 1	...	129 15 6	...	...
Purchase and Repairs of Dead-Stock	203 5 6	289 3 6	...	85 14 0	...	...
Boat Stores and Repairs ..	1,446 6 3	1,449 1 9	...	2 11 6	...	...
Official Postage Stamps ..	215 15 0	205 6 0	10 9 0	...	...	...
Service Telegrams... ..	49 0 0	54 1 0	...	5 1 0	...	...
Purchase of Books... ..	21 1 6	...	21 1 6	...	...	...
Belts and Clothing to Peons..	474 7 0	...	474 7 0	...	...	...
Petty Supplies	1,417 6 8	1,437 5 5	...	19 14 9	...	...
Water supply	340 13 4	306 5 7	34 7 9	...	...	...
Petty Construction and Repairs	186 4 0	155 1 6	31 2 6	...	...	...
Rents	220 10 10	190 10 10	30 0 0	...	...	...
Municipal House-Tax ..	102 14 0	132 14 0	...	30 0 0	...	...
Rewards in Customs cases ..	556 8 0	1,129 0 0	...	572 8 0	...	...
Patent Scales	...	1,275 0 0	...	1,275 0 0	...	...
Removal of sweepings ...	36 0 0	36 0 0	...	...	...	...
Erection of a Cabin and its Furniture	...	519 0 0	...	519 0 0	...	...
	6,508 9 8	8,546 14 8	601 11 9	2,640 0 9	...	2,038 5 0
Total Expenditure	1,14,414 4 1	1,02,770 3 9	14,284 1 1	2,640 0 9	13,682 5 4	2,038 5 0

Karachi Customs House,
27th September 1897.

R. N. COGHLAN,
Chief Collector of Customs in Sind.

APPENDIX 11.

Statement showing the Number of Appointments on each Scale of Pay debited to 9.—Customs, as they stood on the 31st March 1897.

Particulars.	On Rs. 1,500.	On Rs. 400.	On Rs. 300.	On Rs. 285.	On Rs. 250.	On Rs. 225.	On Rs. 175.	On Rs. 160.	On Rs. 150.	On Rs. 140.	On Rs. 130.	On Rs. 125.	On Rs. 110.	On Rs. 100.	On Rs. 80.	On Rs. 78.	On Rs. 75.	On Rs. 70.	On Rs. 65.	On Rs. 60.	On Rs. 50.	On Rs. 45.	On Rs. 40.	On Rs. 35.	On Rs. 30.	On Rs. 25.	On Rs. 20.	On Rs. 17.	On Rs. 15.	On Rs. 14.	On Rs. 13.	On Rs. 12.	On Rs. 10.	On Rs. 9 and under.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
9.— *Customs.*																																			
Chief Collector of Customs ...	1	...	...	...	...	...	....	...	...	...	...	...	...	...	...	...	....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1
Assistant Collectors of Customs ...	...	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2
Upper Subordinates	...	...	...	...	...	...	...	1	...	1	...	1	...	3	1	1	...	3	1	3	10	1	5	3	3	3	...	...	1	...	...	...	..	...	41
Gaugers, Appraisers, Inspectors, Weighmen, Duty Bill Examiners, Duty Calculators, Clerks, Gate-keepers and Laboratory men ...	...	...	...	1	1	1	1	...	1	...	1	...	1	2	...	...	1	...	...	1	5	...	5	4	2	1	2	...	...	...	...	...	...	...	30
Preventive Officers, Clerks, Tally Clerks, and Wharfingers ...	...	...	...	...	1	...	1	...	1	...	...	2	...	4	...	...	4	...	...	...	...	...	...	1	2	4	4	...	...	...	...	...	...	...	24
Jamadars, Naiques, Peons and Sweepers	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	1	...	...	1	10	73	86
Boatmen and other Menials ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	1	1	...	6	4	9	1	...	...	23
	1	1	1	1	2	1	2	1	2	1	1	3	1	9	1	1	5	3	1	4	15	1	10	8	8	9	7	1	8	4	9	2	10	73	207

Karachi Customs House,
27th September 1897.

R. N. COGHLAN,
Chief Collector of Customs in Sind.

APPENDIX III.

Statement showing the number of Cases adjudicated by Customs Officers under the provisions of S. 167 of the Sea Customs Act VIII of 1878 during the year 1897.

Nature of offence.	No. of cases.		Penalties adjudged.			No. of cases appealed against.	No. of cases in which original decision was confirmed.	No. of cases in which penalties were remitted on appeal.	Remission of penalties.	
	Under clause	No. of cases.	Fines.	Fines in commutation.					Fines.	Fines in commutation.
				Availed of.	Not availed of.					
			Rs. a. p.							
Landing and Shipping Goods contrary to the provisions of the Act	3	2	90 0 0	...	...	...	...	...	...	...
Importing goods in contravention of Chap. IV of the Sea Customs Act as amended by the Indian Merchandise Marks Act	8	110	1,097 0 0	...	...	...	...	...	...	...
Non-delivery of Manifest by the Masters after entry at the Customs Port	15	1	3 0 0	...	...	...	...	...	...	...
Not accounting for Goods entered in Manifests ...	17	60	259 14 5	...	...	...	...	...	...	...
Removing Dutiable Goods with the intention of defrauding Revenue	36	1	25 0 0	...	...	...	...	...	...	...
Mis-description of Goods	37	1	10 0 0	...	...	...	...	...	...	...
Unmanifested goods discharged	33	1	5 0 0	...	...	...	...	...	...	...
Goods not specified in a duly passed Shipping Bill and taken on board of any Vessel	56	2	6 0 0	...	...	...	...	...	...	...
Goods found on board of Coasting Craft without being shown in the Manifest	70	1	5 0 0	...	...	...	...	...	...	...
Importing prohibited Goods	8	1	50 0 0	...	...	...	...	...	...	...

Karachi Customs House,
27th September 1897.

R. N. COGHLAN,
Chief Collector of Customs in Sind.

ANNUAL REPORT

ON THE

ADMINISTRATION OF THE CUSTOMS DEPARTMENT IN SIND

for the year 1897-98

WITH

Review thereof by the Commissioner in Sind.

Karachi :
PRINTED AT THE COMMISSIONER'S PRESS.
1898.

133819

No. 5952 of 1898.

REVENUE DEPARTMENT.

Commissioner's Office,

Camp Ladiun, 5th December 1898.

Report on the administration of the Customs Department in Sind for the year 1897-98.

Submitted to Government.

2. Customs revenue was levied throughout the year under Act III of 1896. The net financial result of the year's working is an increase of Rs. 4,23,513-10-4 in Imperial Customs receipts.

3. The financial result as compared with the previous year is contrasted below :—

Imperial.

	1896-97.	1897-98.
	Rs.	Rs.
Import Receipts	23,27,923	27,03,148
Export Receipts	61,384	93,964
Other Items	38	186
	23,89,345	27,97,298
Less Refunds on Imports, Exports and Drawbacks	55,612	40,052
	23,33,733	27,57,246
		23,33,733
		Net Increase Rs. 4,23,513

Provincial.

	Rs.	Rs.
Miscellaneous Receipts	5,222	6,878
Refunds	388	345
	4,834	6,533
		4,834
		Net Increase Rs. 1,699

4. The gross realisations under the head Import Duty show an increase of Rs. 3,74,963, which occur principally under the following heads :—

	Rs.
Liquors, Potable Spirits	92,299
Sugar	99,887
Metals	26,156
Petroleum	1,53,567
Carriages and Carts, etc.	6,957
Matches	10,048

The improvement in the Customs receipts from Liquor is ascribed to larger imports, especially of Brandy and Whisky, which respectively constituted 28·8 % and 65·5 % of the total imports of Potable Spirits against 26·9 and 68·3 % in the previous year. Sugar, again, shows a large increase of Rs. 99,887, due to the demand that exists in the Indian market for Continental Sugar, which, owing to the system of bounties paid to manufacturers on the Continent, is able to undersell the commodity produced in India. Petroleum particularly shows a very large increase. From paragraph 51 of the report, it would

appear that no less than eight entire cargoes of Petroleum arrived during the year, five of which were from Batoum and consisted of 378,089 cases, two from Sumatra, and one from America. The trade in Kerosine Oil has steadily increased from 1,563,888 gallons in 1895-96 to 4,848,615 in 1897-98. As soon as the arrangements in Karachi for the reception of the oil in bulk are complete, the imports of this article may be expected to increase still more rapidly. The growing popularity of the cycle resulted in the substantial increase of Rs. 6,957 in the duty from Carriages, Carts, etc. On the whole, the financial results are extremely satisfactory. The import trade in both free and dutiable articles, exclusive of Treasure, rose from Rs. 4,39,02,666 in 1896-97 to Rs. 4,63,28,114 in 1897-98, or an increase of 5 %, and the gross import duty from Rs. 23,27,923 to Rs. 27,03,148. The only noticeable decline was in the case of Cotton manufactures, the distribution of which up-country was hindered by the plague, thus leading to large stocks on hand and to reduced imports, the revenue from which fell from Rs. 7,05,640 to Rs. 6,65,705.

5. The export trade during the year rose from Rs. 3,98,19,157 in 1896-97 to Rs. 4,59,56,211 in the year under report, or an increase of 15 %, and yielded a revenue of Rs. 93,964-8-0 against Rs 61,383-10-2 in the preceding year. Owing to good crops, there were larger exports of grain and seed from the Province and the Panjab. The large falling-off in the previous year was due to famine in India. In 1897-98, the Rice exported from Karachi to foreign ports amounted to 130,091 cwts. against 34,945 cwts. in the corresponding twelve months of the previous year.

6. One hundred and fifty-eight samples were tested by the Testing Officer at Manora and 24 by the Chemical Analyser to Government, with useful results.

7. There was a net increase in the expenditure of Rs. 365-1-6, which is ascribed to larger payments on account of leave allowances, annual increments, and grain compensation to the menial staff. The net percentage of the cost of Establishment to Imperial and Total Receipts, respectively, amounted to 3·92 and 3·91 against 4·62 and 4·61 in 1896-97.

8. Mr. R. N. Coghlan remained in charge of the Department until the 11th October 1897, when he proceeded on one year's furlough on medical certificate, and was succeeded by Mr. Jehangeer Dosabhoy Framjee, Mr. C. F. D'Abreo, Assistant Collector, acting, pending the arrival of Mr. Jehangeer. Throughout the year, the Department was, in the Acting Commissioner's opinion, very efficiently administered.

R. GILES,
Acting Commissioner in Sind.

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No. 3967 of 1898.

Karachi Customs House,
$\frac{20th}{22nd}$ *September* 1898.

FROM

JEHANGEER DOSABHOY FRAMJEE, ESQUIRE,

Acting Chief Collector of Customs in Sind,

Karachi,

To

THE COMMISSIONER IN SIND,

Karachi.

SIR,

I have the honour to submit the Annual Report on the administration of the Customs Department in Sind for the year 1897-98.

FINANCIAL RESULTS.

2. The annexed statement, Appendix I, shows the Receipts and Expenditure during the year under report contrasted with similar figures for the preceding year.

IMPERIAL REVENUE AND EXPENDITURE.

3. The subjoined table gives the receipts under the head "Customs, Imperial" during the past five years :—

Imperial Customs Receipts, 1893-94 *to* 1897-98 :—

	1893-94.	1894-95.	1895-96.	1896-97.	1897-98.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Import Receipts ...	7,78,049 14 11	15,76,973 15 4	22,17,123 3 11	23,27,923 0 0	27,03,148 11 6
Deduct—					
Drawbacks ...	6,785 10 3	11,873 12 3	16,386 11 3	25,409 0 6	24,662 2 11
Refunds ...	19,416 3 9	28,476 8 1	18,306 4 3	30,049 10 0	15,167 6 7
Total Deductions...	26,201 14 0	40,350 4 4	34,692 15 6	55,458 10 6	39,829 9 6
Net Import Receipts ...	7,51,848 0 11	15,36,623 11 0	21,82,430 4 8	22,72,464 5 6	26,63,319 2 0
Export Receipts ...	62,396 15 3	87,484 7 5	68,254 13 10	61,383 10 2	93,964 8 0
Deduct—					
Refunds ...	146 13 1	79 11 5	...	153 0 0	222 3 11
Net Export Receipts ...	62,250 2 2	87,404 12 0	68,254 13 10	61,230 10 2	93,742 4 1
Other Items—					
Extra Hours Fund...	1,280 6 4	2,841 5 2	767 3 0	38 12 6	186 0 5
Total Revenue ...	8,41,727 4 6	16,67,299 11 11	22,86,145 4 9	23,89,345 6 8	27,97,299 3 11
Less Total Deductions	26,348 11 1	40,429 15 9	34,692 15 6	55,611 10 6	40,051 13 5
Total Net Revenue ...	8,15,378 9 5	16,26,869 12 2	22,51,452 5 3	23,33,733 12 2	27,57,247 6 6

Import Duties.

Import Tariff.

4. The Customs Duties were levied throughout the year under Act III of 1896, in which a few modifications were made in the tariff values of articles.

Import Duties.

5. The following statement exhibits the gross and net realisations from Import Duty on all articles, except Salt, during the past two years. The duty on Salt is credited to the Salt Department:—

Import Receipts, 1896-97 and 1897-98.

No.	Head.	1896-97.			Net Receipts.	1897-98.			Net Receipts.
		Gross Receipts.	Refunds.	Drawbacks.		Gross Receipts.	Refunds.	Drawbacks.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Arms, Ammunition and Military Stores ...	18,135	5,550	99	12,486	17,506	5,941	...	11,565
2	Liquors—								
	Potable Spirits ...	4,58,208	12,376	118	4,45,714	5,50,507	2,208	526	5,47,773
	Other Liquors ...	89,902	841	124	88,937	89,223	873	64	88,286
3	Opium	193	10	....	183	261	2	...	259
4	Salted Fish, wet or dry ...	876	...	...	876	802	...	...	802
5	Coffee	3	...	...	3	69	...	...	69
6	Fruits and Vegetables ...	36,521	19	12	36,490	47,058	58	206	46,794
7	Mineral and Ærated Waters	106	...	...	106	106	1	...	105
8	Provisions, Oilmanstores and Groceries ..	57,428	317	215	56,896	55,143	523	167	54,453
9	Spices	279	..	...	279	132	...	...	132
10	Sugar	3,71,828	1,534	6,972	3,63,322	4,71,715	1,340	5,382	4,64,493
11	Tea	150	...	1	149	1,037	...	...	1,037
12	Chemical Products and Preparations	7,972	86	1	7,885	14,465	12	...	14,453
13	Drugs, Medicines and Narcotics	17,825	260	...	17,565	21,709	284	6	21,419
14	Dyeing and Tanning Materials	6,784	26	11	6,747	5,657	25	...	5,632
15	Hardware and Cutlery, including Ironmongery, Platedware, &c. ...	34,231	147	75	34,009	37,675	61	123	37,491
16	Metals, unwrought and wrought, and Articles made of Metals ..	1,73,526	4,445	968	1,68,113	1,99,682	112	1,038	1,98,532
16a	Machinery and component parts thereof ...	1,772	103	...	1,669	1,825	60	...	1,765
17	Oils—								
	Petroleum	1,52,469	1,676	8,674	1,42,119	3,06,036	1,689	8,334	2,96,013
	Other Sorts (except Mineral)	1,772	...	...	1,772	1,221	...	...	1,221
18	Apparel, including Drapery, Haberdashery, Millinery and Military and other Uniforms and Accoutrements	32,339	27	84	32,228	34,723	13	82	34,628
19	Brushes and Brooms, all sorts	799	...	....	799	604	2	...	602
20	Building and Engineering Materials, namely, Asphalt, Bricks, Tiles, and Cement of all kinds	4,560	13	...	4,547	3,919	...	...	3,919
21	Cabinetware and Furniture.	4,216	48	11	4,157	2,471	10	...	2,461
22	Candles	2,223	15	141	2,067	2,714	27	47	2,640
23	Canes and Rattans, Articles made of Canes and Rattans and Basket Work ...	20	...	...	20	36	...	...	36
24	Carriages and Carts, including Bicycles, Tricycles, Jinrikshas, and Bath Chairs	3,820	14	...	3,806	10,777	52	...	10,725
25	Clocks, Watches and other Time-keepers and parts thereof	591	...	4	587	586	...	...	586
26	Cordage, Rope and Twine of Vegetable Fibres ...	514	...	6	508	83	...	...	83

No.	Head.	1896-97. Gross Receipts.	Refunds.	Drawbacks.	Net Receipts.	1897-98. Gross Receipts.	Refunds.	Drawbacks.	Net Receipts.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
27	Cotton and Articles made of Cotton—								
	Cotton—Twist and Yarn	...	188	...	—188	...	...	...	...
	Do. —Sewing Thread...	...	...	...	...	..	...	...	...
	Do. —Piece Goods—								
	Grey, unbleached ...	2,65,313	206	1,604	2,63,503	2,74,989	183	1,244	2,73,562
	White, bleached ..	1,87,910	234	874	1,86,802	2,17,145	172	865	2,16,108
	Coloured, Printed or Dyed	2,49,205	463	2,697	2,46,045	1,69,941	248	2,113	1,67,580
	Cotton—Hosiery and other manufactured Cotton Goods	3,212	21	...	3,191	3,630	...	...	3,630
28	Earthenware—China, China Clay, Porcelain and imitation or false Coral ...	3,945	14	11	3,920	3,520	13	...	3,507
29	Fireworks, all sorts, including Fulminating Powder...	368	...	...	368	639	...	...	639
30	Flax and Articles made of Flax, including Linen Thread	2,406	...	...	2,406	6,213	6	...	6,207
31	Glass, Glassware and False Pearls	11,836	14	4	11,818	11,825	112	...	11,713
32	Gums, Gum Resins, and Articles made of Gum or Gum Resin	990	...	...	990	1,398	...	...	1,398
33	Hemp, including Manilla Hemp and Articles made therefrom	195	...	...	195	75	...	...	75
34	Hides and Skins (except Raw or Salted Hides and Skins)	117	...	...	117	65	1	...	64
35	Instruments, Apparatus and Appliances and parts thereof	11,162	337	3	10,822	11,176	438	89	10,649
36	Ivory and Ivoryware ...	1,340	...	...	1,340	364	...	...	364
37	Jewellery and Jewels, including Plate and other Manufactures of Gold and Silver	1,079	1	225	853	1,275	248	96	931
38	Jute, Articles made of ...	310	...	...	310	1,040	...	...	1,040
39	Leather and Articles made of Leather, including Boots, Shoes, Harness and Saddlery	5,563	1	24	5,538	5,386	11	...	5,375
40	Matches, all sorts ...	13,819	26	1,851	11,942	23,867	121	1,876	21,870
41	Mats and Mattings ...	845	...	...	845	842	...	...	842
42	Oil and Floor Cloth .	538	...	...	538	369	18	...	351
43	Paints, Colours, Painters' Materials, and Composition for application to Leather, Wood and Metals ...	5 017	4	10	5,003	5,454	7	...	5,447
44	Paper, Pasteboards, Millboards, Cardboards, &c., and Articles made of Paper and Papier Mache ...	8,309	389	...	7,920	8,431	3	...	8,428
45	Perfumery	366	...	...	366	747	..	...	747
46	Pitch, Tar and Dammer ...	820	...	..	820	1,472	...	...	1,472
47	Seeds	2,614	....	518	2,096	4,005	...	1,811	2,194
48	Shells and Cowries ...	492	...	...	492	430	...	...	430
49	Silk and Articles made of Silk	4,993	...	...	4,993	4,730	...	35	4,695
50	Soap	5,427	15	19	5,393	6,782	24	16	6,742
51	Stationery, exclusding Paper	5,799	25	...	5,774	6,354	212	...	6,142
52	Stone and Marble and Articles made of Stone and Marble	252	...	...	252	59	...	...	59
53	Toilet Requisites ...	1,678	3	...	1,675	1,512	13	...	1,499
54	Toys, including Toy Books and Requisites for Games.	7,210	14	10	7,186	6,656	18	...	6,638
55	Umbrellas	344	...	...	344	1,735	...	...	1,735
56	Wood and Timber (except Firewood) and Articles made of Wood ...	4,466	...	...	4,466	3,517	17	...	3,500
57	Wool, Articles made of ...	32,107	75	35	31,997	28,890	...	42	28,848
58	All other Articles unenumerated	6,225	11	9	6,205	7,493	9	...	7,484
59	Articles imported by Post...	2,357	...	...	2,357	*3,386	...	...	3,386
	Total ...	23,28,191	†30,048	25,410	22,72,733	27,03,154	15,167	24,662	26,63,325

* Includes Rs. 435 recovered by Postal authorities during the year.

† The correct amount is Rs. 30,049-10. The difference is due to the omission of fractions.

6. The duty collected on articles received by post amounted to Rs. 2,950 against Rs. 2,088 in 1896-97.

Registered Letters and Post Parcels.

7. The gross realisations under Imports show an improvement of Rs. 3,74,963 on the figures of the previous year. The causes of the more important fluctuations are stated below :—

Fluctuations.

Liquors, Potable Spirits.—The increase of Rs. 92,299 is due to larger imports of all kinds of liquor falling under this head, particularly Brandy and Whisky. In the previous year, there was a falling off of Rs. 52,935, and larger quantities were therefore imported in 1897-98 to replenish diminished stocks. The Military operations on the North-Western frontier are also responsible for some of the increase, as the troops employed there drew their supplies largely from Karachi.

Fruits and Vegetables.—The imports under this head showed a falling off in 1896-97, principally under Dates, owing to the absence of dealers on account of the plague. There was a revival in 1897-98, but even with the increase of Rs. 10,273, the imports were still below those of 1895-96.

Sugar.—There has been a steady increase in the imports of Sugar, and the improvement in duty in 1397-98 amounted to Rs. 99,887. This increase is attributable to large production on the continent of Europe, resulting in larger imports, and the Sugar on account of the low prices ruling found a ready market in Karachi for local consumption as well as for export up-country.

Chemical Products, Drugs, Medicines, &c.—There was a falling off in 1896-97, the result of trade fluctuations, and larger imports were consequently made in 1897-98 to replenish stocks.

Metals, unwrought, &c.—The increase amounts to Rs. 26,156 and is attributed to better business having been done after the abatement of the plague.

Oils,—There is an increase of Rs. 1,53,567 under Petroleum. There were larger imports, owing to diminished stocks, and some consignments originally destined for Bombay were, towards the end of the year, diverted to Karachi on account of the virulence of the plague at the former port. Petroleum was also for the first time imported from Sumatra.

Carriages and Carts, &c.—The increase of Rs. 6,957 is principally due to the development of the bicycle trade.

Cotton Manufactures.—The total revenue amounted to Rs. 6,65,705 against Rs. 7,05,640 in the previous year. The decrease is owing to the effects of the plague and famine in the previous year, and also to the year under review being a *sankat* year—one in which marriages among Hindus are prohibited or not freely celebrated.

Matches.—There was an increase of Rs. 10,048. The previous year showed a decline of nearly five thousand rupees, and there has been a revival this year, which about balances the smaller imports of 1896-97.

Export Duties.

8. The gross realisations on account of Export Duty, which is levied on Rice alone, amounted to Rs. 93,965 in the year under report, while in the previous year they amounted to Rs. 61,384, giving an increase of Rs. 32,581. The increase is due to favourable crops and greater demand in foreign ports.

Other Items.

9 The revenue under this head is from the surplus of fees recovered for Sunday, holiday and extra hours work. The amount credited to Government during the year was Rs. 186 against Rs. 39 in the previous year.

10. The work performed on boardship on Sundays, holidays and between sunset and sunrise is shown in the annexed statement :—

Sunday, holiday and night work.

Steamers worked.	1897-98.	1896-97.
At nights { for half-night	132	143
At nights { for whole-night	301	279
On Sundays	21	7
On close holidays	15	11

Refunds and Drawbacks.

11. The annexed table shows the amounts paid on account of Refunds and Drawbacks on each article during the past two years :—

Articles.	1896-97.		1897-98.	
	Refunds.	Drawbacks.	Refunds.	Drawbacks.
Import Duties.				
Arms, Ammunition, &c.	5,550	99	5,941	...
Liquors—				
Potable Spirits	12,376	118	2,208	526
Other Liquors	841	124	873	64
Opium	10	...	2	...
Salted Fish, wet or dry	...	...	...	...
Coffee	...	...	...	...
Fruits and Vegetables	19	12	58	206
Mineral and Ærated Waters ...	...	...	1	...
Provisions, Oilmanstores, &c. ...	317	215	523	167
Spices	...	...	...	...
Sugar	1,534	6,972	1,340	5,882
Tea	...	1	...	...
Chemical Products, &c.	86	1	12	...
Drugs, Medicines, &c.	260	...	284	6
Dyeing and Tanning Materials ...	26	11	25	...
Hardware and Cutlery, &c. ...	147	75	61	123
Metals, unwrought, wrought, &c. ...	4,445	968	112	1,038
Machinery and its component parts, &c.	103	...	60	...
Oils—				
Petroleum	1,676	8,674	1,689	8,334
Other sorts (except Petroleum) ...	...	...	...	...
Apparel, including Drapery, &c. ...	27	84	13	82
Brushes and Brooms, &c.	...	...	2	...
Building and Engineering Materials ...	13	...	...	...
Cabinetware and Furniture ...	48	11	10	...
Candles	15	141	27	47
Canes and Rattans	...	...	...	...
Carriages and Carts, &c.	14	...	52	...
Clocks and Watches	..	4	...	...
Cordage, Rope and Twine, &c. ...	...	6	...	...
Cotton and Articles made of Cotton, Twist and Yarn	...	188	...	...
„ Sewing Thread	...	...	...	...

Articles.	1896-97.		1897-98.	
	Refunds.	Drawbacks.	Refunds.	Drawbacks.
Cotton, Piece Goods—				
Grey, unbleached	206	1,604	183	1,244
White, bleached	234	874	172	865
Coloured, Printed or Dyed ...	463	2,697	248	2,113
Cotton Hosiery, &c.	21	...	...	...
Earthenware, China, &c.	14	11	13	...
Fire Works, all sorts, &c.	...	...	...	...
Flax and Articles made of Flax, &c. ...	...	...	6	...
Glass, Glassware, &c.	14	4	112	...
Gums, Gum Resins, &c.	...	...	...	...
Hemp, including Manilla Hemp ...	...	...	...	...
Hides and Skins, &c.	...	...	1	...
Instruments, Apparatus, &c. ...	337	3	438	89
Ivory and Ivoryware	...	...	...	...
Jewellery and Jewels, &c.	1	225	248	96
Jute, Articles made of	...	...	...	...
Leather and Articles made of Leather, &c.	1	24	11	...
Matches, all sorts	26	1,851	121	1,876
Mats and Mattings	...	...	...	...
Oil and Floor Cloth	...	...	18	...
Paints, Colours, Painters' Material, &c...	4	10	7	...
Paper, Pasteboards, &c. ...	889	...	3	...
Perfumery	...	...	...	...
Pitch, Tar and Dammer	...	...	...	...
Seeds	...	518	...	1,811
Shells and Cowries	...	...	...	...
Silk and Articles made of Silk ...	...	...	...	35
Soap	15	19	24	16
Stationery, excluding Paper ...	25	...	212	...
Stone and Marble	...	...	...	...
Toilet Requisites	3	...	13	...
Toys, including Toy Books, &c. ...	14	10	18	...
Umbrellas	...	...	...	...
Wood and Timber, &c.	...	...	17	...
Wool, Articles made of ...	75	35	...	42
All other Articles unenumerated ...	11	9	9	...
Total ...	* 30,048	25,410	15,167	24,662
Export Duties.				
Rice	153	...	222	...

Refunds of Import Duty.

12. During the year, Rs. 15,167 were refunded against Rs. 30,048 paid in the year preceding, showing a decrease of Rs. 14,881. This falling off is mainly due to less refunds made on Potable Spirits and Silver. No refunds were made during the year on Silver exported to Kashmir, pending the result of enquiries in progress. The amount paid on account of Potable Spirits was only Rs. 2,208 against Rs. 12,376 in 1896-97, the decrease being due to smaller demands from Kashmir.

* The correct amount is Rs. 30,049-10. The difference is due to the omission of fractions.

13. Under this head, the payments made amounted to Rs. 24,662 against Rs. 25,410, or a diminution of Rs. 748. This small difference may be ascribed to trade fluctuations.

Drawbacks.

Summary—Financial.

Imperial Revenue.

14. The net revenue under this head amounted to Rs. 27,57,247, showing an improvement of Rs. 4,23,514 on similar realisations during the preceding year.

15. The following statement shows the gross and net collections under Imperial revenue during the past 16 years, or from the date of the abolition of duties on most articles in 1882-83. It will be noticed that there has been a steady increase in the revenue since 1894-95, when the Import duties were re-imposed, the realisations in the year under report exceeding those recovered in the first year of the new tariff by over eleven and a quarter lakhs.

Imperial Receipts, 1882-83 *to* 1897-98.

	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91	1891-92.	1892-93.	1893-94	1894-95.	1895-96.	1896-97.	1897-98.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Gross ...	4,11,613	4,33,373	4,78,704	5,51,109	6,59,518	6,17,666	6,75,217	7,21,258	8,46,603	8,42,200	7,79,912	8,41,727	16,67,900	22,96,145	23,89,345	27,97,299
Net ...	4,08,712	4,30,689	4,72,766	5,40,765	6,50,454	6,09,695	6,61,886	7,07,529	8,36,344	8,11,470	7,63,870	8,15,379	16,26,870	22,61,452	23,33,734	27,57,247

Provincial Revenue.

16. The following table exhibits the gross and net collections made under this head during the past two years :—

Provincial Receipts.	1897-98.	1896-97.	Increase.	Decrease.
Gross	6,878	5,222	1,656	...
Deduct—				
Refunds	345	388	...	43
Net ...	6,533	4,834	1,699	...

17. It will be observed that there has been a net increase of Rs. 1,699.

18. The receipts are derived from fifteen different sources, in eleven of which there has been an increase to the extent of Rs. 2,913, whilst the remaining four items show a net decrease of Rs. 1,214. The chief items contributing to the increase are warehouse rents, fees for amendment of documents, sale proceeds of unclaimed goods, and fines and penalties under the Sea Customs Act. The decrease is almost entirely due to a falling off in the transhipment fees, a large quantity of Petroleum having been transhipped to the Persian Gulf in the previous year.

Fluctuations.

Imperial Expenditure.

Fluctuations—Establishment.

19. There has been a net increase of Rs. 365-1-6 in expenditure on account of Establishment, which is as follows :—

	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.
Chief Collector of Customs	...	523 0 0
Assistant Collectors	...	646 0 0
Customs Subordinate Establishment ...	764 7 4	...
Statistical Establishment	107 15 11	...
Preventive „	456 14 1	...
Boat „	204 12 2	...
Total... ...	1,534 1 6	1,169 0 0

20. The decrease is due to the Chief Collector of Customs, Mr. R. N. Coghlan, having proceeded on furlough for one year from the 12th October 1897 and to the retirement of Mr. J. Strip, Assistant Collector, who drew pay at Rs. 400 per mensem, while his successor's present pay is Rs. 300.

21. The increase in the pay of the Subordinate Establishments is owing to larger payments as leave allowances, the grant of annual increments, and the payment of grain compensation to the menial staff for a longer period than in 1896-97.

Miscellaneous.

22. The expenditure under this head is made up of fourteen items, in five of which there was an increase and in six a decrease. The five items showing increase include expenditure on account of purchase of and repairs to Dead Stock, in which there was a rise of Rs. 142-6-0, Boat stores and repairs Rs. 2-10-11, Service Postage Stamps Rs. 35-12-0, Petty Supplies Rs. 99-7-1 and Rewards in Customs cases Rs. 440. The following items show a decrease, *viz.* :—

Travelling Allowance ...	Rs.	511 2 11
Service Telegrams ...	„	1 2 0
Purchase of Books ...	„	8 12 4
Belts and Clothing to Peons	„	353 14 0
Water-supply ...	„	52 5 3
Petty Construction and Repairs	„	120 9 0

The increase in rewards is due to the infliction of larger penalties, the receipts during 1897-98 amounting to Rs. 3,053-3-9 against Rs. 1,550-14-5 in 1896-97, when they were lower than in the preceding year. The decrease in travelling allowance is owing to restricted travelling in consequence of the plague and to the expenses of the annual tour having come into account in April 1898. Peons' clothing is a biennial charge.

Percentage on Establishment to Collections.

23. The percentage of cost of Establishment against the receipts is given in the subjoined table :—

Year.	Cost of Collection.	Percentage on			
		Imperial Receipts.		Total Receipts.	
		Gross.	Net.	Gross.	Net.
1896-97 ...	1,07,906	4·51	4·62	4·51	4·61
1897-98 ...	1,08,271	3·87	3·92	3·86	3·91

Import Trade (with foreign countries).

24. The Import Trade, both free and dutiable, exclusive of Treasure, shows an improvement of 5 per cent., having risen from Rs. 4,39,02,666 in 1896-97 to Rs. 4,63,28,114.

The reasons assigned above for the increase in the revenue explain the cause of the rise in the trade as well.

Silver Imports.

25. The imports of Silver during the past five years were as follow :—

	Ounces.
1893-94	26,46,317
1894-95	14,85,200
1895-96	63,42,473
1896-97	12,98,675
1897-98	16,70,963

showing an increase of 28·6 per cent., due to the low prices, which induced the natives to increase their boardings.

Liquors.

26. The imports are shown under the sub-heads "Potable Spirits" and "Other Liquors." The former comprises Brandy, Whisky, Gin, Rum, Old Tom and Hollands, and under the latter are classed Wines, Liqueurs, Ale, Beer, Porter and other fermented drinks, non-potable spirits, such as absolute alcohol, rectified and methylated spirits, spirits used in the composition of medicines and chemicals, and perfumed spirits.

Potable Spirits, Importation of.

27. The annexed statement shows the quantity of Potable Spirits imported during the last two years :—

Years.	Proof Gallons.
1896-97	76,368
1897-98	91,820
Increase	15,452

exhibiting an increase of 15,452 gallons, or 20·2 per cent., the cause of which has been stated above in paragraph 7.

28. To the total imports of Potable Spirits, Brandy contributed 28·8 per cent., Whisky 65·5 per cent., Rum 1·3 per cent., and Gin, Old Tom and Hollands 4·4 per cent. against 26·9 per cent., 68·3 per cent., 0·9 per cent. and 3·9 per cent., respectively, in the preceding year.

29. The subjoined table exhibits the quantity of each description of Potable Spirit imported in wood and in bottles at over-proof and under-proof strength during the year under report, contrasted with similar imports in the year previous :—

Spirits.	Over-Proof.			Under-Proof.			Proof gallons.	Average Strength of Over-proof.	Average Strength of Under-proof.
	Proof Gallons.			Proof Gallons.					
	In bottles.	In wood.	Total.	In bottles.	In wood.	Total.	Grand Total.		
Brandy ... 1897-98	...	3,692	3,692	19,528	3,247	22,775	26,467	12·5 o/o	13·8 o/o
Brandy ... 1896-97	...	1,458	1,458	15,055	4,011	19,066	20,524	16·0 o/o	14·3 o/o
Whisky ... 1897-98	...	10,964	10,964	40,933	8,239	49,172	60,136	5·2 o/o	13·0 o/o
Whisky ... 1896-97	...	11,542	11,542	31,531	9,082	40,613	52,155	6·6 o/o	13·4 o/o
Rum ... 1897-98	...	614	614	550	...	550	1,164	18·5 o/o	20·0 o/o
Rum ... 1896-97	...	221	221	487	...	487	708	42·4 o/o	21·4 o/o
Gin, Old Tom and Hollands. 1897-98	...	117	117	3,139	797	3,936	4,053	2·7 o/o	19·0 o/o
Gin, Old Tom and Hollands. 1896-97	...	105	105	2,428	448	2,876	2,981	48·3 o/o	16·6 o/o
Total ... 1897-98	...	15,387	15,387	64,150	12,283	76,433	91,820		
Total ... 1896-97	...	13,326	13,326	49,501	13,541	63,042	76,368		

30. The average strength of Brandy, over-proof and under-proof, ranged as follows during the last five years :—

	Over-proof.	Under-proof.
1893-94	16·8%	12·0%
1894-95	15·0%	10·7%
1895-96	16·3%	12·6%
1896-97	16·0%	14·3%
1897-98	12·5%	13·8%

And that of Whisky was as follows :—

1893-94	4·8%	11·5%
1894-95	3·9%	10·6%
1895-96	7·3%	12·5%
1896-97	6·6%	12·4%
1897-98	5·2%	13·0%

Importation of Rectified Spirits.

31. In Rectified Spirits, the imports have improved during the year under review by 420 proof gallons, as shown below :—

1897-98	649
1896-97	229

The increase may be ascribed to the imports in the previous year having been small. It may, however, be remarked that the trade in this article is so limited that no special reason for fluctuation can be ascertained.

32. The average strength of Rectified Spirits was 62·6% in 1897-98 against 62·8% in 1896-97.

Export Trade (with foreign countries).

33. There has also been an increase of 15 per cent. in the Export Trade (excluding Treasure), the figures of which stand as follow :—

In 1896-97...	Rs. 3,98,19,157
In 1897-98...	„ 4,59,56,211

The exports of Treasure, however, fell from Rs. 6,45,235 to Rs. 2,54,673, or 60 per cent.

The improvement in the trade is due to larger exports of Grain and Seed, owing to good crops in Sind and the Panjab. In the previous year, there was a large falling off, owing to the famine. The exports of Rice from Karachi to foreign ports during 1897-98 amounted to 1,30,091 cwts. against 34,945 cwts. in the previous year. The decline in Treasure was the result of smaller exports, chiefly to Persia.

Imports and Exports of Coffee.

34. With reference to Government Resolution No. 7687, dated 14th September 1894, in the Revenue Department, a statement showing the trade in Coffee is subjoined :—

Imports.	1893-94.	1894-95.	1895-96.	1896-97.	1897-98.
	Cwts.	Cwts.	Cwts.	Cwts.	Cwts.
From foreign ports	9	17	22	...	19
From Customs ports	298	418	309	414	22
From Bombay	294	417	292	399	284
Exports to Foreign Ports.					
Foreign Coffee	...	...	1	3	...
Indian Coffee	19	3	1	3	4

35. As no foreign Coffee was exported, no remark is called for.

Shipping.

Steamers and Sailing Vessels entered and cleared.

36. The total number of merchant steamers that entered the port during the year was 436 against 476 in the previous year.

37. Sailing vessels to the number of 1,130 arrived during the year under review against 1,238 in the previous year.

38. The number of steamers that left port was 433 against 481 in the preceding year, the number of sailing vessels being 1,076 and 1,230, respectively.

39. The vessels berthed at the several wharves in the port were as follow :—

	Merewether Pier.	Erskine Wharf.	James Wharf.
Steamers (Mercantile Marine) ...	13	95	45
Do. (Indian Marine) ...	7	1	...
Do. (Indian Telegraph) ...	1	...	...
Do. (Royal Navy) ...	1	...	...

Only one country craft took up her berth at the Erskine Wharf.

40. The work done at the different wharves was as follows :—

At the Merewether Pier, 12 vessels discharged and loaded cargoes, and 6 only discharged and 4 only loaded.

At the Erskine Wharf, 61 vessels discharged and shipped cargo, and 28 only discharged and 8 shipped cargo.

At the James Wharf, 22 loaded and unloaded, 9 only unloaded and 14 loaded.

General Administration.

Customs Establishment—Strength and Pay.

41. The strength and pay of the Customs Establishment as it stood on the 31st March 1898 will be found in Appendix II.

Customs Documents.

42. The annexed table shows the number of the more important documents dealt with under the Sea Customs Act, 1878, during the past two years :—

Documents.		1897-98.	1896-97.
Imports.			
Bills of Entry.			
For Dutiable Goods		15,776	14,789
For Free Goods		14,833	14,973
Manifests of square-rigged Vessels		437	477
Manifests of Native Craft ...	Foreign Ports...	633	641
	Free Ports ...	780	921
Bonds		317	220
Passes for Bonded Goods		203	184
Exports.			
Dutiable Shipping Bills		1,352	720
Free Shipping Bills		14,933	13,080
Manifests of square-rigged Vessels		435	481
Manifests of Native Craft ...	Foreign Ports...	600	755
	Free Ports ...	872	859
Drawback Bills		511	535
Drawback Notes		974	765
	Total ...	52,656	49,400

43. The differences, except in the case of dutiable Bills of Entry and Dutiable Shipping Bills, are small and call for no special remarks. The increase in the number of Dutiable Bills of Entry and Shipping Bills is due to larger imports of dutiable goods and larger shipments of rice to foreign ports.

Gauging and Testing.

Gauging.

44. In the year under report, 1,547 consignments, comprising 3,345 items, were received in the Gauging Department, of which 802 consignments, consisting of 1,764 items, were gauged, and 745 consignments, made up of 1,581 items, were passed after examination.

Laboratory Testing.

45. The testing of the undernoted samples of Spirits and Wines was carried on during the year in the Laboratory attached to this Customs House :—

Brandy	282
Whisky	832
Rum	36
Gin, Old Tom and Hollands ...	106
Wines	68
Spirits, other sorts	6
Moura	183

46. The percentage of obscuration found in Potable Spirits is noted below :—

Brandy	...	from 0 to 4·7 %
Whisky	...	„ 0 to 2·6 %
Rum	...	„ ·4 to 10·3 %
Gin, &c.	...	„ 0 to 16·0 %

47. The assessment of duty by the distillation instead of the hydrometer test has resulted in a gain to the revenue of Rs. 6,404 in the year under report, or nearly 1·1 %. The increase under the different descriptions was as follows :—

On Brandy ...	... Rs. 3,174
On Whisky ...	... „ 2,166
On Rum ...	... „ 102
On Gin, &c. ...	... „ 962

Testing by Testing Officer at Manora.

48. One hundred and fifty-eight samples, as under, were sent to be tested by the Testing Officer at Manora :—

Kerosine Oil ...	... 67
Lubricating Oil ...	... 40
White Zinc ...	... 4
White Lead ...	... 2
Red Lead	... 4
Turpentine	... 8
Linseed Oil... ...	... 4
Colza Oil	... 1
Rangoon Oil ...	... 2
Benzol ...	... 1
Methylated Spirits ...	... 14
Alizarine, Liquid and Paints, other sorts ...	... 6
	... 5

Test by the Chemical Analyser to Government, Bombay.

49. In addition to the above, the following samples were tested by the Chemical Analyser to Government :—

Alizarine, liquid...	20
Aniline, dry	1
Methylated Spirits	3

Results of Tests.

50. The results of the above tests were as follow :—

Of the White Zinc, one consignment, which was described as "Superior White Zinc," was found to be adulterated to the extent of 15 per cent. A consignment of "Veritable Cotton, Fast Red" was found to contain an aniline dye called "Congo Red." A consignment of 12 drums labelled "Genuine Turpentine" from the United Kingdom and a consignment of American Turpentine and Copal Varnish were found to contain about 15 per cent. of Petroleum. Out of the 17 consignments of Methylated Spirits, 15 samples were found on examination to be permanently rendered unfit for human consumption, and were accordingly passed at the lower rate of duty, the remaining 2 were detained as they were not sufficiently methylated, the importers being given the option of clearing them at the higher rate of duty, *viz.*, Rs. 6 per gallon, or of adding a sufficient quantity of approved wood naphtha to render them unfit for human consumption.

Petroleum.

51. Eight steamers with entire cargoes of Petroleum arrived here during the year, of which 5 were from Batoum with 3,78,089 cases, 2 from Sumatra with 72,231 cases, and 1 from Philadelphia with 1,50,420½ cases, or an aggregate of 6,00,740½ cases against four steamers in the previous year with 2,93,873 cases, *viz.*, 3 from Batoum with 2,01,229 cases and 1 from New York with 92,644 cases.

52. The imports of Kerosine Oil during the past 5 years were as follow :—

	Gallons.
1893-94	37,97,688
1894-95	3,42,527
1895-96	15,63,888
1896-97	24,02,058
1897-98	48,48,615

Harbour Craft.

53. The number of licenses issued to Cargo Boats during the year under review under Section 79 of the Sea Customs Act, 1878, was 97 against 92 granted in the preceding year. The latter number was erroneously reported as 84 in the last report.

Bonded Warehouses.

54. The quantity of Liquors remaining uncleared in licensed warehouses at the close of the past official year stood as follows. The entire quantity was stored in private warehouses. No other description of goods remained in bond on the 31st March :—

Liquors—

Spirits—

	Gallons.
Brandy	9,484
Gin	2,558
Liqueurs	268
Rum	424
Whisky	17,791
Other sorts	58
Total ...	30,583
Wines	1,942
Grand Total...	32,525

Cancelled Court Fees Stamps, 1897-98.

55. The subjoined statement shows the number of Court Fees Stamps affixed to Customs documents that were registered and cancelled as directed in Government Resolution No. 4568, dated 6th June 1885, Revenue Department :—

Description.	Number.	Value.
		Rs. a. p.
One anna	60,607	3,787 15 0

Light House Dues.

56. Light dues were recovered from 5 vessels and amounted to Rs. 209-11-0. Of this amount, Rs 155-4-0 were on account of the Great and Little Basses Lights on 4 vessels and Rs. 54-7-0 on account of the Straits Lights on 1 vessel. No collections were made on account of the Minicoy Light.

Customs Offences.

57. The total number of offences dealt with under the Sea Customs Act, 1878, during the year under report amounted to 433. Of this number, 247 cases were under the Indian Merchandise Marks Act. The latter number is exclusive of the cases in which the parties concerned were merely warned.

The details of infringements of the different sections of the Customs Act will be found in Appendix III. Two appeals were preferred during the year, but the Collector's order was in both cases upheld by the Commissioner in Sind.

Transport of Salt Act and Bombay Salt Act.

58. No cases under either of these Acts were detected by members of the Customs Department during the year under report.

Abkari Act.

59. There were no cases detected under this Act during the year.

Opium Act.

60. No detections were made of the illicit importation of Opium.

Remarks on the Establishment.

61. Mr. R. N. Coghlan remained in charge of the appointment of Chief Collector of Customs from the beginning of the year until 11th October last, when he proceeded on one year's furlough on medical certificate, handing over charge to Mr. C. F. D'Abreo, Senior Assistant Collector, who was relieved by me on the 8th November following. I continued in the appointment till the end of the year.

During the period I remained in charge, I found the conduct of the establishment to be generally good and satisfactory.

In the Appraising and Gauging branches, Messrs. E. R. Critchell, A. D'Abreo, Vaz, Fernandez, A. G. Critchell, Mirza and Anandrao Balkrishna have done good and creditable work.

Mr. Judd, the Head Preventive Officer, has maintained his reputation for efficient and vigilant supervision, and his management of the Preventive Department has been very creditable. The Preventive Officers under Mr. Judd have also worked well, and among them Mr. Murray and Mr. T. E. Critchell deserve special mention.

In the office, Mr. Alimo, the Head Clerk, and Mr. Sitaldas, in charge of the Statistical Department, and Messrs. Tellis and Motiram have worked well and given satisfaction.

Mr. C. F. D'Abreo, Assistant Collector, has discharged his various duties in the Customs Department with considerable ability and efficiency, and his work has been marked throughout with great care, zeal and despatch. Mr. T. H. Marston, 2nd Assistant Collector, has also shown much interest in his work and given satisfaction.

I have the honour to be,

Sir,

Your most obedient servant,

JEHANGEER DOSABHOY FRAMJEE,

Acting Chief Collector of Customs in Sind.

APPENDIX I.

Statement showing the Receipts and Expenditure of the Customs Department in Sind for the year 1897-98 contrasted with those of the year 1896-97.

RECEIPTS.	1897-98.	1896-97.	Increase.	Decrease.	Net Increase.	Net Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Imperial.						
Import, Sea Customs ...	27,03,149 11 6	23,27,923 0 0	3,75,225 11 6	...	...	...
Export, Sea Customs ...	93,964 8 0	61,383 10 2	32,580 13 10	...	...	...
Extra Hours Fund ...	186 0 5	38 13 6	147 3 11	...	...	...
Total ...	27,97,299 3 11	23,89,345 6 8	4,07,953 13 3	...	4,07,953 13 3	...
Deduct—						
Refunds, Imports	15,167 6 7	30,049 10 0	...	14,882 3 5	...	...
Do. Exports	222 3 11	153 0 0	69 3 11	...	...	...
Drawbacks	24,662 2 11	25,409 0 6	...	746 13 7	...	...
Total ...	40,051 13 5	55,611 10 6	69 3 11	15,629 1 0	...	15,559 13 1
Net Imperial ...	27,57,247 6 6	23,33,733 12 2	4,23,613 10 4	...	4,23,613 10 4	...
Provincial.						
Warehouse Rents	794 6 9	371 2 2	423 4 7	...	...	...
Harbour Craft License Fees..	291 0 0	276 0 0	15 0 0	...	...	...
Sale Proceeds of Customs Trade Reports	22 0 0	15 0 0	7 0 0	...	...	...
Fees for amending documents	832 0 0	122 0 0	710 0 0	...	...	...
Fees for duplicate documents	262 0 0	241 0 0	18 0 0	...	...	...
Fees for register certificates..	241 14 0	221 4 0	20 10 0	...	...	...
Fees for selecting and testing petroleum	168 0 0	268 0 0	...	100 0 0	...	...
Transhipment Fees.. ...	647 3 0	1,798 3 0	...	1,151 0 0	...	...
Sale Proceeds of unclaimed property...	527 7 1	332 9 10	194 13 3	...	...	...
Sale Proceeds of Government Stores	23 6 4	10 12 11	12 9 5	...	...	...
Fines and Penalties under the Customs Act... ...	3,053 3 9	1,550 14 5	1,502 5 4	...	...	...
Sale of Customs Tariff Act ...	5 4 0	10 14 0	...	5 10 0	...	...
Landing Charges ...	0 3 0	1 8 0	...	1 5 0	...	...
Sale of Confiscated Goods ...	1 8 8	...	1 8 8	...	...	...
Commission (5 per cent.) on Little Basses, &c., Light Dues	8 2 10	...	8 2 10	...	...	...
Total ...	6,877 11 5	5,222 4 4	3,913 6 1	1,257 15 0	1,655 7 1	...
Deduct—						
Miscellaneous Refunds ...	345 7 11	388 12 6	...	43 4 7	...	42 4 7
Net Provincial ...	6,532 3 6	4,833 7 10	1,698 11 8	...	1,698 11 8	...
Total Net Revenue—Imperial and Provincial	27,63,779 10 0	23,38,567 4 0	...	...	...	...

EXPENDITURE.	1897-98.	1896-97.	Increase.	Decrease.	Net Increase.	Net Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Imperial.						
Chief Collector of Customs...	8,182 1 4	8,705 1 4	...	523 0 0	...	...
Assistant Collectors ...	4,954 0 0	5,600 0 0	...	646 0 0	...	...
Customs Subordinate Establishment	58,246 2 11	57,481 11 7	764 7 4	...	...	...
Statistical Establishment ...	6,406 4 2	6,298 4 3	107 15 11	...	...	...
Preventive Establishment ...	26,013 5 7	25,556 7 6	456 14 1	...	...	...
Boat Establishment ...	4,468 13 11	4,264 1 9	204 12 2	...	...	...
Total Salaries ...	1,08,270 11 11	1,07,905 10 5	1,534 1 6	1,169 0 0	365 1 6	...
Contingencies.						
Travelling Allowances ...	726 10 8	1,237 13 7	...	511 2 11	...	...
Purchase and Repairs of Dead-Stock	345 11 6	203 5 6	142 6 0	...	...	...
Boat Stores and Repairs ...	1,449 1 2	1,446 6 3	2 10 11	...	...	...
Official Postage Stamps ...	251 11 0	215 15 0	35 12 0	...	...	...
Service Telegrams ...	47 14 0	49 0 0	...	1 2 0	...	...
Purchase of Books... ...	12 5 2	21 1 6	...	8 12 4	...	...
Belts and Clothing to Peons...	120 9 0	474 7 0	...	353 14 0	...	...
Petty Supplies	1,516 13 9	1,417 6 8	99 7 1	...	...	...
Water-supply	288 8 1	340 13 4	...	52 5 3	...	...
Petty Construction and Repairs	65 11 0	186 4 0	...	120 9 0	...	...
Rents	220 10 10	220 10 10	...	...	...	...
Municipal House-Tax ...	102 14 0	102 14 0	...	...	...	...
Rewards in Customs cases ...	996 8 0	556 8 0	440 0 0	...	...	...
Removal of sweepings ...	36 0 0	36 0 0	...	...	...	...
Total Contingencies ...	6,181 0 2	6,508 9 8	720 4 0	1,047 13 6	...	327 9 6
Total Expenditure ...	1,14,451 12 1	1,14,414 4 1	...	...	...	...

Karachi Customs House,
27th September 1898.

JEHANGEER DOSABHOY FRAMJEE,
Acting Chief Collector of Customs in Sind.

APPENDIX II.

Statement showing the Number of Appointments on each Scale of Pay debited to 9.—Customs, as they stood on the 31st March 1898.

Particulars.	On Rs. 1,500.	On Rs. 300.	On Rs. 295.	On Rs. 250.	On Rs. 225.	On Rs. 175.	On Rs. 160.	On Rs. 150.	On Rs. 140.	On Rs. 130.	On Rs. 125.	On Rs. 110.	On Rs. 100.	On Rs. 81.	On Rs. 80.	On Rs. 75.	On Rs. 70.	On Rs. 65.	On Rs. 60.	On Rs. 50.	On Rs. 40.	On Rs. 35.	On Rs. 30.	On Rs. 25.	On Rs. 20.	On Rs. 17.	On Rs. 15.	On Rs. 14	On Rs. 13.	On Rs. 12.	On Rs. 10.	On Rs. 9 and under.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
9.—*Customs.*																																	
Chief Collector of Customs ...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1
Assistant Collectors of Customs ...	...	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2
Upper Subordinates	...	...	...	...	...	...	1	...	1	...	1	...	3	1	1	...	3	1	3	11	5	3	3	3	...	...	1	...	...	...	...	...	41
Gaugers, Appraisers, Inspectors, Weighmen, Duty Bill Examiners, Duty Calculators, Clerks, Gate-keepers and Laboratory men	...	...	1	1	1	1	...	1	...	1	...	1	2	...	...	1	...	...	1	5	5	4	2	1	2	...	...	...	...	...	...	...	30
Preventive Officers, Clerks, Tally Clerks, and Wharfingers	...	...	...	1	...	1	...	1	...	...	2	...	4	...	...	4	...	...	...	...	...	1	2	4	4	...	...	...	...	...	...	...	24
Jamadars, Naiques, Peons and Sweepers	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	1	...	...	1	10	73	86
Boatmen and other Menials ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	1	1	...	6	4	9	1	...	...	23
Total ...	1	2	1	2	1	2	1	2	1	1	3	1	9	1	1	5	3	1	4	16	10	8	8	9	7	1	8	4	9	2	10	73	207

Karachi Customs House,
27th September 1898.

JEHANGEER DOSABHOY FRAMJEE,
Acting Chief Collector of Customs in Sind.

APPENDIX III.

Statement showing the Number of Cases adjudicated by Customs Officers under the provisions of S. 167 of the Sea Customs Act VIII of 1878 during the year 1897-1898.

Nature of Offence.	No. of Cases.		Penalties adjudged.			No. of Cases appealed against.	No. of Cases in which original decision was confirmed.	No. of Cases in which penalties were remitted on appeal.	Remission of Penalties.	
	Under Clause	No. of Cases.	Fines.	Fines in commutation.					Fines.	Fines in commutation.
				Availed of.	Not availed of.					
			Rs. a. p.							
Passing goods through the Customs House without document	1	2	4 0 0	...	...	...	...	...	...	...
Landing and shipping goods at an unauthorised place	2	4	5 0 0	...	...	...	...	...	...	...
Landing and shipping goods contrary to the provisions of the Act	3	3	26 0 0	...	...	...	...	...	...	...
Not taking up proper mooring place	7	55	275 0 0	...	...	...	...	...	...	...
Importing goods in contravention of Chap. IV of the Sea Customs Act as amended by the Indian Merchandise Marks Act	8	247	1,937 10 10	...	...	...	...	...	...	...
Importing prohibited goods	8	1	2 0 0	...	...	...	...	...	...	...
Not accounting for goods entered in manifests ...	17	79	306 0 11	...	...	...	...	...	9 7 0	...
Goods found on board any boat in excess of boat-note	29	6	7 0 0	...	...	...	...	...	...	...
Plying boat with cargo on board without the boat being duly licensed and registered	32	1	1 0 0	...	...	...	...	...	...	...
Removing dutiable goods with the intention of defrauding revenue	36	2	13 0 0	...	...	...	...	...	...	...
Mis-description of goods	37	18	115 0 0	...	...	...	...	...	...	...
Passing goods out of Customs House without entry duly made	39	4	90 0 0	...	...	...	...	...	...	...
Prohibited or dutiable goods found concealed either before or after landing	40	8	257 0 0	...	...	2	2	...	...	...
Goods not specified in a duly passed shipping bill and taken on board of any vessel	56	1	10 0 0	...	...	...	...	...	...	...
Not giving notice of short shipment and having shipping bill amended in due time	57	2	4 0 0	...	...	...	...	...	...	...

Karachi Customs House,
27th September 1898.

JEHANGEER DOSABHOY FRAMJEE,
Acting Chief Collector of Customs in Sind.

Customs.

Administration Report on the Karáchi Customs House for the year 1897-98.

No. 954.

REVENUE DEPARTMENT.

Bombay Castle, 6th February 1899.

Memorandum from the Commissioner in Sind, No. 5952, dated 5th December 1898—Submitting with his remarks a letter No. 3967, dated 20th September 1898, from the Collector of Customs, Karáchi, who submits the Administration Report on the Karáchi Customs House for the year 1897-98.

RESOLUTION.—The financial results of the administration of the Karáchi Customs House in 1897-98 compare with the two preceding years as follows:—

	1895-96.	1896-97.	1897-98.
Nett Imperial Revenue from—	Rs.	Rs.	Rs.
Imports	21,82,430	22,72,464	26,63,319
Exports	68,255	61,231	93,742
Other Items	767	39	186
Total Nett Imperial Revenue ...	22,51,452	23,33,734	27,57,247
Nett Provincial Revenue	7,499	4,833	6,533
Total Nett Revenue, Imperial and Provincial...	22,58,951	23,38,567	27,63,780

Of the 4¼ lákhs' increase over the figures for 1896-97, 1½ lákhs are due to increased import receipts from oils, and 1 lákh each to liquors and sugar respectively.

2. The fluctuations in the receipts from the chief imports during the past four years are shown in the following table in which the figures represent lákhs of rupees:—

	1894-95.	1895-96.	1896-97.	1897-98.
Liquors	5¼	6	5¼	6¼
Sugar	2	2¾	3¾	4¾
Metals	1¾	1¼	1¾	2
Oils	¼	1	1½	3
Cotton	2½	6¾	7	6½
Total for these articles ...	11¾	17¾	19¼	22½
Total for all articles ...	15¼	21¾	22¾	26¾

The increase under Liquors is attributed partly to the operations on the North-Western Frontier and partly to the need for replenishing stocks diminished by smaller imports in 1896-97. There is a steady increase in the importation of sugar. The question as to how far imported Continental sugars are taking the place of the commodity produced in India is now under enquiry. As

regards oils, some consignments originally intended for Bombay are reported to have been diverted to Karáchi on account of plague. Petroleum was for the first time imported from Sumatra. With the completion of the arrangements at Karáchi for the reception of oil in bulk, the Commissioner expects the imports of this article to increase still more rapidly. The decrease of ½ lákh in cotton imports is attributed to the effects of plague and famine in the previous year.

3. Refunds during the year amounted to Rs. 15,167 against Rs. 30,048 in the preceding year. Drawbacks decreased from Rs. 25,410 to Rs. 24,662. The largest items are shown below:—

	Refunds and drawbacks.	Gross Receipts.	Percentage of refunds and drawbacks to gross receipts.
	Rs.	Rs.	
Arms	5,941	17,506	33·9
Sugar	7,222	4,71,715	1·5
Petroleum	10,023	3,06,036	3·2
Instruments	527	11,176	4·7
Matches	1,997	23,867	8·4
Jewellery...	344	1,275	26·9
Seeds	1,811	4,005	45·2

The falling-off in refunds is most noticeable in the cases of potable spirits and silver. No refunds were made during the year on silver exported to Kashmir, pending the result of enquiries into some of the transactions, the genuineness of which was not altogether beyond suspicion. Refunds on potable spirits amounted to only Rs. 2,208 against Rs. 12,376 in the previous year; the decrease is explained to be due to smaller demands from Kashmir.

4. The import trade, both free and dutiable, shows an improvement of 5 per cent. while the export trade has increased by 15 per cent. The total imports in 1897-98 amounted to Rs. 4,63,28,114, while exports were valued at Rs. 4,59,56,211. The export duty, which is levied on rice alone, yielded a revenue of Rs. 93,965—an increase of more than 50 per cent. over the previous year's returns. Owing to good crops, there were larger exports of grain and seed from Sind and the Punjab.

5. There was an increase of Rs. 365-1-6 in expenditure on Establishment. The nett percentage of the cost of Establishment to total receipts amounted to 3·91 against 4·61 in the previous year.

6. On the whole the financial results for the year 1897-98 are extremely satisfactory, and the Governor in Council concurs with the Acting Commissioner in his opinion that the Department has been efficiently administered.

G. W. HATCH,
Acting Under Secretary to Government.

To

The Commissioner in Sind,
The Collector of Customs and Salt Revenue in Sind,
The Commissioner of Customs, Salt, Opium and A'bkári,
The Accountant General,
The Government of India,
The Secretary of State for India. } By letter.

No. of 1899.

Copy forwarded for information and guidance to

ANNUAL REPORT

ON

THE ADMINISTRATION OF THE CUSTOMS DEPARTMENT IN SIND

for the year 1898-99.

WITH

Review thereof by the Commissioner in Sind.

Karachi:
PRINTED AT THE COMMISSIONER'S PRESS.
1899.

No. 6682 of 1899.

REVENUE DEPARTMENT.

Commissioner's Office,

Karachi, 10th November 1899.

Report on the administration of the Customs Department in Sind for the year 1898-99.

Submitted to Government.

The report is submitted by Mr. Jehangeer Dosabhoy Framjee, as unfortunately after the close of the year under review Mr. Coghlan was compelled to proceed on sick leave.

2. Customs duty was levied throughout the year under Act III of 1896. The net financial result of the year's work is a decrease of Rs. 3,99,553 in Imperial receipts and an increase of Rs. 4,294 in Provincial receipts.

3. The financial results of the two years 1897-98 and 1898-99 are contrasted below :—

IMPERIAL.

	1897-98.	1898-99.
	Rs.	Rs.
Import Receipts	27,03,148	22,11,877
Export Receipts	93,964	1,68,820
Other Items	186	5,775
	27,97,298	23,86,472
Less Refunds on Imports, Exports and Drawbacks	40,052	28,779
	27,57,246	23,57,693
	23,57,693	
Net Decrease ...	3,99,553	

PROVINCIAL.

	Rs.	Rs.
Miscellaneous Receipts	6,878	10,979
Deduct Refunds	345	152
	6,533	10,827
		6,533
Net Increase ...		4,294

4. The gross realisations on account of Import duty declined by Rs. 4,91,276, chiefly owing to decline in receipts from the following heads :—

	Decrease. Rs.
Fruits and Vegetables	19,328
Provisions, etc.	11,994
Sugar	1,34,646
Metals	83,691
Oil, Petroleum, etc.	2,18,150
Cotton Piece-Goods	80,086

On the other hand, the duty on Liquors increased by Rs. 23,801, on Hardware by Rs. 6,523, on Apparel by Rs. 9,230, and on Woollen Manufactures by Rs. 13,023.

The decrease under Fruits and Vegetables is attributable to a falling-off in the imports of Dates from the Persian Gulf, owing to a bad season there and to scarcity in Mekran. Trade fluctuations are responsible for the smaller revenue from Provisions, etc. High prices in Europe of Sugar and Metals are believed to have had a prejudicial effect on the Indian Import trade in these commodities. There was, moreover, a large surplus stock of Sugar, as well as of Oil and Petroleum, remaining over from the unusually heavy imports of the preceding year, which consequently affected the imports during the year. From paragraph 51 of the report, it appears that 3 steamers and 13 Native craft discharged an aggregate cargo of 1,20,112 cases of Oil; one steamer from Singapur with 3,165 tins and 2 steamers with an aggregate cargo of 616,082 gallons of oil in bulk. The total imports were 13,34,145 gallons in 1898-99 as against 48,84,615 gallons in the preceding year. The Commissioner does not think this falling-off in revenue is due to any permanent causes, and believes that an improvement may be expected during the current year.

5. The Export trade rose from Rs. 4,62,10,884 in 1897-98 to Rs. 8,95,53,746 in 1898-99, or nearly double, and the duty on Exports rose from Rs. 93,964 (gross) to Rs. 1,68,820 (gross), or an increase of Rs. 74,855. The increase in Exports, which were the largest on record, was due to plentiful harvests in Sind and the Panjab, to a large European demand brought about by a "ring" in the wheat trade, and to the demand from the Persian Gulf ports owing to the prevalence of scarcity there. The value of the Rice exported rose from Rs. 6,56,939 in 1897-98 to Rs. 14,42,279 in 1898-99.

6. Seventy-nine samples of various articles were tested by the Testing Officer at Manora and 40 by the Chemical Analyser to the Government of Bombay, with useful results.

7. There was a net decrease of Rs. 1,486 in the cost of the establishment, which was due to savings in the pay of the Chief Collector, due to the absence of Mr. Coghlan on leave and to smaller payments on account of leave allowances and the stoppage of grain compensation.

8. Mr. Jehangeer Dosabhoy Framjee held charge of the office of Chief Collector from the beginning of the year until the 14th October 1898, when he was relieved by Mr. R. N. Coghlan. Throughout the year, the Department was very efficiently administered.

H. E. M. JAMES,
Commissioner in Sind.

To

THE SECRETARY TO GOVERNMENT,
Revenue Department,
Bombay.

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No. 4002 OF 1899.

Karachi Customs House,
18th September 1899.

FROM

JEHANGEER DOSABHOY FRAMJEE, ESQUIRE,
Acting Chief Collector of Customs in Sind,
Karachi,

To

THE COMMISSIONER IN SIND,
Karachi.

SIR,

I have the honour to submit the Annual Report on the Administration of the Customs Department in Sind for the year 1898-99.

FINANCIAL RESULTS.

2. The annexed Statement, Appendix I, shows the realizations and expenditure during the year under report contrasted with similar figures for the preceding year.

IMPERIAL REVENUE AND EXPENDITURE.

3. The following table exhibits the receipts under the head "Customs, Imperial," for the past five years :—

Imperial Customs Receipts for 1894-95 *to* 1898-99.

	1894-95.	1895-96.	1896-97.	1897-98.	1898-99.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Imports ...	15,76,973 15 4	22,17,123 3 11	23,27,923 0 0	27,03,148 11 6	22,11,877 3 10
Deduct—					
Drawbacks ...	11,873 12 3	16,386 11 3	25,409 0 6	24,662 2 11	19,349 8 5
Refunds ...	28,476 8 1	18,306 4 3	30,049 10 0	15,167 6 7	9,210 5 11
Total Deductions...	40,350 4 4	34,692 15 6	55,458 10 6	39,829 9 6	28,559 14 4
Net Imports ...	15,36,623 11 0	21,82,430 4 5	22,72,464 5 6	26,63,319 2 0	21,83,317 5 6
Exports ...	87,484 7 5	68,254 13 10	61,383 10 2	93,964 8 0	1,68,820 5 2
Deduct—					
Refunds ...	79 11 5	...	153 0 0	222 3 11	219 3 0
Net Exports ...	87,404 12 0	68,254 13 10	61,230 10 2	93,742 4 1	1,68,601 2 2
Extra Hours Fund...	2,841 5 2	767 3 0	38 12 6	186 0 5	5,775 12 0
Total Revenue ...	16,67,299 11 11	22,86,145 4 9	23,89,345 6 8	27,97,299 3 11	23,86,473 5 0
Less Deductions ...	40,429 15 9	34,692 15 6	55,611 10 6	40,051 13 5	28,779 1 4
Total Net Revenue ...	16,26,869 12 2	22,51,452 5 3	23,33,733 12 2	27,57,247 6 6	23,57,694 3 8

Import Duties.

Import Tariff.

4. The Customs duties were levied under Act III of 1896 during the year under report.

Import Duties.

5. The following table shows the gross and net realizations from Import Duty on all articles, except Salt, during each of the past two years. The duty on Salt is credited to the Salt Department.—

Imperial Receipts during 1897-98 *and* 1898-99.

No.	Head.	1897-98.			Net Receipts.	1898-99.			Net Receipts.
		Gross Receipts.	Refunds.	Draw-backs.		Gross Receipts.	Refunds.	Draw-backs.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Arms, Ammunition and Military Stores ...	17,506	5,941	...	11,565	19,830	6,692	190	12,948
2	Liquors—								
	Potable Spirits ...	5,50,507	2,208	526	5,47,773	5,55,285	694	291	5,54,300
	Other Liquors ...	89,223	873	64	88,286	1,08,246	137	416	1,07,693
3	Opium	261	2	..	259	229	...	...	229
4	Salted Fish, wet or dry ...	802	...	...	802	1,288	...	...	1,288
5	Coffee	69	...	...	69	1,279	...	...	1,279
6	Fruits and Vegetables ...	47,058	58	206	46,794	27,730	...	795	26,935
7	Mineral and Ærated Waters	106	1	...	105	193	...	35	158
8	Provisions, Oilmanstores and Groceries ..	55,143	523	167	54,453	43,149	18	...	43,131
9	Spices	132	...	...	132	284	..	...	284
10	Sugar	4,71,715	1,340	5,882	4,64,493	3,37,069	608	7,195	3,29,266
11	Tea	1,037	..	...	1,037	416	...	...	416
12	Chemical Products and Preparations	14,465	12	...	14,453	8,956	...	29	8,927
13	Drugs, Medicines and Narcotics	21,709	284	6	21,419	17,847	...	12	17,835
14	Dyeing and Tanning Materials	5,657	25	...	5,632	4,944	...	...	4,944
15	Hardware and Cutlery, including Ironmongery, Platedware, &c. ...	37,675	61	123	37,491	44,198	10	36	44,152
16	Metals—								
	Unwrought and wrought, and Articles made of Metals	1,99,682	112	1,038	1,98,532	1,15,991	109	296	1,15,586
17	Machinery and component parts thereof ...	1,825	60	...	1,765	4,549	67	...	4,482
18	Oils—								
	Petroleum	3,06,036	1,689	8,334	2,96,013	87,886	615	3,369	83,902
	Other Sorts (except Minerals)	1,221	...	...	1,221	1,045	...	...	1,045
19	Apparel, including Drapery, Haberdashery and Millinery, and Military and other Uniforms, etc., but excluding Cotton Hosiery and Boots and Shoes ...	34,723	13	82	34,628	43,953	27	...	43,926
20	Brushes and Brooms, other sorts	604	2	...	602	776	...	...	776
21	Building and Engineering Materials, namely, Asphalt, Bricks, Tiles, and Cement of all kinds	3,919	...	...	3,919	4,489	...	...	4,489
22	Cabinetware and Furniture.	2,471	10	...	2,461	4 365	...	...	4,365
23	Candles	2,714	27	47	2,640	1,929	1	42	1,886
24	Carriages and Carts, including Bicycles, Tricycles, &c., and Bath Chairs ...	10,777	52	...	10,725	11,627	...	...	11,627
25	Clocks, Watches and other Time-keepers and parts thereof	586	...	...	586	1,064	...	...	1,064
26	Cordage, Rope and Twine of Vegetable Fibres ...	83	...	...	83	170	...	..	170

No.	Head.	1897-98. Gross Receipts.	1897-98. Refunds.	1897-98. Drawbacks.	1897-98. Net Receipts.	1898-99. Gross Receipts.	1898-99. Refunds.	1898-99. Drawbacks.	1898-99. Net Receipts.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
27	Cotton and Articles made of Cotton—								
	Cotton—Piece Goods—								
	Grey, unbleached ...	2,74,989	183	1,244	2,73,562	1,64,565	...	1,345	1,63,220
	White, bleached ...	2,17,145	172	865	2,16,108	1,92,267	41	1,077	1,91,149
	Coloured, Printed or Dyed	1,69,941	248	2,113	1,67,580	2,25,157	110	1,495	2,23,552
	Cotton—Hosiery and other manufactured Cotton Goods	3,630	...	...	3,630	3,325	...	24	3,801
28	Earthenware—China, China Clay, Porcelain and imitation or false Coral ...	3,520	13	...	3,507	4,230	...	...	4,230
29	Fireworks, all sorts, including Fulminating Powders...	639	...	...	639	83	...	...	83
30	Flax and Articles made of Flax, including Linen Thread	6,213	6	...	6,207	2,770	...	28	2,742
31	Glass, Glassware and False Pearls	11,825	112	...	11,713	12,183	...	...	12,183
32	Gums, Gum Resins, and Articles made of Gum and Gum Resin	1,398	...	...	1,398	1,357	...	...	1,357
33	Hides and Skins (except Raw or Salted Hides and Skins)	65	1	...	64	114	...	...	114
34	Instruments—Apparatus and Appliances and parts thereof	11,176	438	89	10,649	11,820	38	23	11,759
35	Ivory and Ivoryware ...	364	...	...	364	1,906	...	...	1,906
36	Jewellery and Jewels, including Plate and other Manufactures of Gold and Silver	1,275	248	96	931	2,150	...	...	2,150
37	Jute—Articles made of ...	1,040	...	...	1,040	1,136	...	...	1,136
38	Leather, and Articles made of Leather, including Boots, Shoes, Harness and Saddlery	5,386	11	...	5,375	6,725	..	10	6,715
39	Matches, all sorts ...	23,867	121	1,876	21,870	21,833	...	2,094	19,739
40	Mats and Mattings ...	842	...	...	842	1,945	...	...	1,945
41	Oil Cloth and Floor Cloth ..	369	18	...	351	331	...	...	331
42	Paints, Colours, Painters' Materials, and Composition for application to Leather, Wood or Metals ...	5,454	7	...	5,447	6,914	...	...	6,914
43	Paper, Pasteboards, Millboards, Cardboards, &c., and Articles made of Paper and Papier Maché ...	8,431	3	...	8,428	9,228	...	...	9,228
44	Perfumery	747	..	...	747	496	...	...	496
45	Pitch, Tar and Dammer ..	1,472	...	...	1,472	1,256	4	..	1,252
46	Seeds	4,005	...	1,811	2,194	2,379	...	424	1,955
47	Shells and Cowries ...	430	...	...	430	661	...	...	661
48	Silk and Articles made of Silk	4,730	...	35	4,695	7,351	...	...	7,351
49	Soap	6,782	24	16	6,742	5,505	10	5	5,490
50	Stationery, excluding Paper	6,354	212	...	6,142	6,997	2	4	6,991
51	Stone and Marble and Articles made of Stone and Marble	59	...	...	59	174	...	...	174
52	Toilet Requisites ...	1,512	13	..	1,499	1,595	...	...	1,595
53	Toys, including Toy Books and Requisites for Games.	6,656	18	...	6,638	7,422	...	...	7,422
54	Umbrellas	1,735	...	...	1,735	1,583	...	...	1,583
55	Wood and Timber (except Firewood) and Articles made of Wood ...	3,517	17	...	3,500	3,207	...	...	3,207
56	Wool—Articles made of ...	28,890	...	42	28,848	41,913	...	26	41,887
57	All other Articles— Unenumerated ...	7,604	9	...	7,595	9,740	25	90	9,625
58	Articles imported by Post...	*3,386	...	...	3,386	†1,963	...	...	1,963
	Total ...	27,03,154	15,167	24,362	26,63,325	22,11,878	9,208	19,351	21,83,319

* Includes recoveries made by Postal authorities during the year, *i. e.*, Rs. 435.

† Actual recoveries made by the Karachi Post Office.

6. The duty collected on articles received by post amounted to Rs. 1,963 against Rs. 2,950 in the previous year.

Registered Letters and Post Parcels.

7. The gross realisations on account of Import Duty declined by Rs. 4,91,276 in the year under report. The causes of fluctuation in the more important articles are stated below.

Fluctuations.

Fruits and Vegetables.—Under this head, there has been a falling-off of Rs. 19,328, chiefly due to smaller imports of Dates from the Persian Gulf, owing to an unfavourable season and famine in Mekran.

Provisions, &c.—The decline of Rs. 11,994 is attributable to general trade fluctuations.

Sugar.—The receipts diminished by Rs. 1,34,646, owing to the market having been overstocked in the year preceding, and also owing to the high prices prevailing in Germany.

Chemicals, Drugs, Medicines, &c.—The decrease of Rs. 9,371 under this head is ascribed to trade fluctuations.

Metals, Unwrought, &c.—The deficiency of Rs. 83,691 is due to higher prices ruling in Europe, which caused a falling-off in the imports.

Oil, Petroleum.—In this article, the receipts fell by Rs. 2,18,150 owing to smaller importations consequent on large stocks on hand.

Cotton Piece Goods.—The realizations show a decline of Rs. 80,086, due to the dull state of the market owing to the exodus of the people on account of plague.

The chief articles in which there has been an improvement are noted below :—

Arms, Ammunition and Military Stores.—The increase under this head amounted to Rs. 2,324, and may be set down to trade fluctuations.

Liquors show an increase of Rs. 23,801, brought about by a good up-country demand.

Hardware and Cutlery.—The increase of Rs. 6,523 is due to better business having been done owing to abatement of the plague.

Apparel, &c.—The increase of Rs. 9,230 under this head is attributed to trade fluctuations.

Wool, Manufactures of—There has been an advance of Rs. 13,023, due to larger direct imports.

Export Duties.

8. The gross receipts on account of Export Duty, which is only levied on Rice, amounted to Rs. 1,68,820 in the year under review against Rs. 93,965 in the preceding year, showing an improvement of Rs. 74,855. The increase is due to better Rice crops.

Other Items.

9. The revenue under this head comprises the balance of fees recovered for Sunday, holiday and extra hours work, after payment of the authorised remuneration to the officers concerned. The amount credited to Government was Rs 5,775-12-0 during the year under report against Rs. 186 in the preceding year. This large increase is due to more vessels having worked out of office hours and on Sundays, and partly also to the payment of fees earned by Customs officers during the month of March 1899 having been held in abeyance pending the orders of Government, the whole question of the scale of fees, remuneration, etc., being under reference.

Sunday, Holiday and Night Work.

10. The following table shows the work done on boardship on Sundays, holidays and between sunset and sunrise during the past two years:—

Steamers worked.	1897-98.	1898-99.
At nights { for half-nights	182	188
At nights { for whole-nights	301	495
On Sundays	21	50
On close holidays	15	13

Refunds and Drawback.

11. The subjoined statement shows the amounts paid on account of Refunds and Drawback on each article during the past two years:—

Articles.	1897-98.		1898-99.	
	Refunds.	Drawback.	Refunds.	Drawback.
Import Duties.				
Arms, Ammunition, &c.	5,941	...	6,692	190
Liquors—				
Potable Spirits	2,208	526	694	291
Other Liquors	873	64	137	416
Opium	2	...	...	...
Salted Fish, wet or dry	...	...	...	...
Coffee	...	...	...	...
Fruits and Vegetables	58	206	...	795
Mineral and Ærated Waters ...	1	...	...	35
Provisions, Oilmanstores, &c. ...	523	167	18	...
Spices	...	...	...	...
Sugar	1,340	5,882	608	7,195
Tea	...	...	...	...
Chemical Products, &c.	12	...	...	29
Drugs, Medicines, &c.	284	6	...	12
Dyeing and Tanning Materials ...	25	...	...	...
Hardware and Cutlery, &c. ...	61	123	10	36
Metals, unwrought, wrought, &c. ...	112	1,038	109	296
Machinery and its component parts, &c.	60	...	67	...
Oils—				
Petroleum	1,689	8,334	615	3,369
Other sorts (except Minerals) ...	...	...	...	...
Apparel, including Drapery, &c. ...	13	82	27	...
Brushes and Brooms, &c.	2	...	...	...
Building and Engineering Materials ...	...	...	...	...
Cabinetware and Furniture ...	10	...	...	...
Candles	27	47	1	42
Canes and Rattans	...	...	...	...
Carriages and Carts, &c.	52	...	...	...
Clocks and Watches	...	...	...	...
Cordage, Rope and Twine, &c. ...	...	...	...	...
Cotton and Articles made of Cotton, Twist and Yarn	...	...	...	...
Twist Sewing Thread	...	...	...	...

Articles.	1897-98.		1898-99.	
	Refunds.	Drawback.	Refunds.	Drawback.
Cotton Piece Goods—				
Grey, unbleached	183	1,244	...	1,345
White, bleached	172	865	41	1,077
Coloured, Printed or Dyed ...	248	2,113	110	1,495
Cotton Hosiery, &c.	...	...	...	24
Earthenware, China, &c.	13	...	...	...
Fire Works, all sorts, &c.	...	...	...	...
Flax and Articles made of Flax, &c. ...	6	...	...	28
Glass, Glassware, &c.	112	...	...	...
Gums, Gum Resins, &c.	...	...	...	...
Hemp, including Manilla Hemp ...	...	...	...	...
Hides and Skins, &c.	1	...	...	...
Instruments, Apparatus, &c. ...	438	89	38	23
Ivory and Ivoryware	...	...	...	...
Jewellery and Jewels, &c.	248	96	...	...
Jute, Articles made of	...	...	...	...
Leather and Articles made of Leather, &c.	11	...	...	10
Matches, all sorts	121	1,876	...	2,094
Mats and Mattings	...	...	...	...
Oil and Floor Cloth	18	...	...	...
Paints, Colours, Painters' Material, &c...	7	...	...	...
Paper, Pasteboards, &c.	3	...	...	...
Perfumery	...	...	...	...
Pitch, Tar and Dammer	...	...	4	...
Seeds	...	1,811	...	424
Shells and Cowries	...	...	...	...
Silk and Articles made of Silk ...	...	35	...	...
Soap	24	16	10	5
Stationery, excluding Paper ...	212	...	2	4
Stone and Marble	...	...	...	...
Toilet Requisites	13	...	...	...
Toys, including Toy Books, &c. ...	18	...	...	...
Umbrellas	...	...	...	...
Wood and Timber, &c.	17	...	...	...
Wool, Articles made of ...	...	42	...	26
All other Articles unenumerated ...	9	...	25	90
Export Duties.				
Rice	222	...	219	...

Refunds of Import Duty.

12. The amount paid on account of refund of Import Duty during the year amounted to Rs. 9,208 against Rs. 15,167 in the previous year, showing a decrease of Rs. 5,959. The falling-off is chiefly due to less refunds made on potable Spirits and other Liquors.

Provisions, Sugar and Petroleum.—The decrease is attributable to the discontinuance of the payment of refunds to exporters on goods sent in bond to Kashmir.

13. Under this head, payments were made to the extent of Rs. 19,350 during the year under review against Rs. 24,662 in the preceding year. The decrease of Rs. 5,312 is principally due to lesser payments on account of Petroleum and Seeds.

Drawback.

Summary—Financial.

Imperial Revenue.

14. The net revenue under this head amounted to Rs. 23,57,694, showing a decrease of Rs. 3,99,553 on similar receipts during the previous year.

15. The following statement shows the gross and net collections under Imperial Revenue during the past 17 years, or from the date when duties on most articles were removed, *viz.*, 1882-83:—

Imperial Receipts, 1882-83 *to* 1898-99.

	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Gross ...	4,11,613	4,33,373	4,78,704	5,51,109	6,59,518	6,17,666	6,75,217	7,21,258	8,46,603
Net ...	4,08,712	4,30,689	4,72,766	5,40,765	6,50,454	6,09,695	6,61,886	7,07,529	8,36,344

	1891-92.	1892-93.	1893-94.	1894-95.	1895-96.	1896-97.	1897-98.	1898-99.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Gross ...	8,42,200	7,79,952	8,41,727	16,67,300	22,86,145	23,89,346	27,97,299	23,86,473
Net ...	8,11,470	7,63,870	8,15,379	16,26,870	22,51,452	23,33,734	27,57,247	23,57,694

Provincial Revenue.

16. The gross and net collections during the past two years under this head are shown in the subjoined statement:—

Provincial Receipts.	1897-98.	1898-99.	Increase.	Decrease.
Gross	6,878	10,979	4,101	...
Deduct—				
Refunds	345	152	...	193
Net ...	6,533	10,827	4,294	...

17. The net increase, it will be seen, amounted to Rs 4,101.

18. The receipts are derived from fifteen different sources, in eight of which there has been an increase of an aggregate of Rs. 4,482, while there is a falling-off of Rs. 381 in the remaining seven items. The chief items contributing to the increase are warehouse rent, fees for amending documents, sale proceeds of unclaimed goods and fines and penalties under the Sea Customs Act The decrease of Rs. 301 in transhipment fees is in consequence of fewer transhipments during the year.

Fluctuations.

Imperial Expenditure.

19. The net decrease in expenditure on account of Establishment amounted to Rs. 1,486-3-10, which is made up as follows :—

Fluctuations—Establishment.

	Increase.			Decrease.		
	Rs.	a.	p.	Rs.	a.	p.
Chief Collector of Customs	...			278	14	9
Assistant Collector of Customs	...			154	0	0
Customs Establishment	252	11	8	...		
Statistical do.	...			295	5	6
Preventive do.	...			734	10	5
Boat do.	...			276	0	0
Total	252	11	8	1,738	15	6

20. The decrease in expenditure on account of the Chief Collector of Customs is due to Mr. R. N. Coghlan having gone on leave. The larger payment to the Assistant Collector in 1897-98 was due to the present 1st Assistant Collector, who was transferred on the 1st April 1897 from the Revenue Department, and his predecessor having both drawn their pay for March 1897 from this office.

21. The net decrease in the pay of the Establishment is owing to smaller payments on account of leave allowances to clerks and stoppage of grain compensation.

Miscellaneous.

22. The expenditure under this head comprises fifteen items, in five of which there was an increase, in eight a decrease, and the remaining two were fixed charges. The five items which show an increase include travelling allowances, belts and clothing to peons, Municipal house-tax, rewards in Customs cases and the purchase of a toney. The eight items in which there is a decrease are purchase and repairs of dead stock, boat stores and repairs, official postage stamps, service telegrams, purchase of books, petty supplies, water-supply and petty construction and repairs. The largest items of increase are on account of rewards in Customs cases, travelling allowances and Municipal house-tax, in which the increase amounted to Rs. 1,383, Rs. 486 and Rs. 291, respectively. The increase under rewards is the result of larger fines having been inflicted under the Sea Customs Act and that in travelling allowances is due to the expenditure for two annual tours having been disbursed in April 1898 and March 1899. The increase in Municipal house-tax is due to the tax having been paid for the first time in the year under report on Preventive Officers' quarters recently erected at Kiamari.

Percentage on Establishment to Collections.

23. The following table shows the percentage of cost of Establishment against the receipts :—

Year.	Cost of Collection.	Percentage on			
		Imperial Receipts.		Total Receipts.	
		Gross.	Net.	Gross.	Net.
1897-98 ...	1,08,271	3·87	3·92	3·86	3 91
1898-99 ...	1,06,785	4·47	4·53	4·45	4·51

Import Trade (with Foreign Countries).

24. The Import Trade, both free and dutiable, exclusive of Treasure, amounted in the year under review to Rs. 3,96,77,603 against Rs. 4,63,28,114 in 1897-98, or a decrease of Rs. 66,50,511, being 14 per cent. In the imports of free merchandise, the trade fell by Rs. 7,11,008, or 15 per cent., and in dutiable articles there was a decline of Rs. 59,39,503, or 14 per cent. The decline in the former occurred principally in Grain and Pulse, Hides and Skins, raw, Wool, raw, Cotton, Twist and Yarn, Coal and Coke; and in the latter the falling-off is chiefly observable in Liquors, Provisions, Sugar, Metals, Petroleum, and Grey and White Cotton Piece Goods. The reasons assigned above for the decrease in the revenue also explain the causes of the decline in the trade.

Imports of Silver.

25. The imports of Silver from the United Kingdom during the past five years amounted to—

	Ounces.
1894-95	1,485,200
1895-96	6,342,473
1896-97	1,298,675
1897-98	1,670,963
1898-99	896,828

the figures for the last year showing a decrease of 45 per cent. This decline is more than covered by larger imports from Bombay.

Liquors.

26. The imports are shown under two sub-heads—"Potable Spirits" and "Other Liquors." The former comprises Brandy, Whisky, Rum and Gin, Old Tom and Hollands and under the latter are classed Wines, Liqueurs, Ale, Beer, Porter and other fermented drinks, non-potable Spirits, such as absolute Alcohol, rectified, methylated and denaturalised, Spirits used in the composition of medicines and chemicals, and perfumed Spirits.

Potable Spirits—Importation of

27. The subjoined table shows the quantity of potable Spirits imported on payment of duty during the past two years:—

Years.	Proof Gallons.
1897-98	91,820
1898-99	92,504
Increase ...	684

showing an increase of 684 proof gallons, or 0·7 per cent.

28. To the total imports of potable Spirits, Brandy contributed 26·4 per cent., Whisky 68·1 per cent., Rum 1·4 per cent., and Gin, Old Tom and Hollands 4·1 per cent. against 28·8 per cent., 65·5 per cent., 1·3 per cent. and 4·4 per cent., respectively, in the preceding year.

29. The following statement exhibits the quantity of each description of potable Spirit imported, on payment of duty, in wood and in bottles at over-proof and under-proof strength, during the year under report, contrasted with similar imports in the previous year:—

Spirits.		Over-Proof. Proof Gallons. In Bottles.	In Wood.	Total.	Under-Proof. Proof Gallons. In Bottles.	In Wood.	Total.	Proof gallons. Grand Total.	Average Strength of Over-proof.	Average Strength of Under-proof.
Brandy	1898-99	...	4,532	4,532	17,249	2,691	19,931	24,463	15·6 o/o	15·0 o o
	1897-98	...	3,692	3,692	19,528	3,247	22,775	26,467	12·5 o/o	13·8 o o
Whisky	1898-99	...	10,945	10,945	43,163	8,855	52,018	62,963	4·9 o/o	13·2 o o
	1897-98	...	10,964	10,964	40,933	8,239	49,172	60,136	5·2 o/o	13·0 o o
Rum ...	1898-99	1	473	474	849	...	849	1,323	36·7 o/o	31·2 o o
	1897-98	...	614	614	550	...	550	1,164	18·5 o/o	20·0 o/o
Gin, Old Tom and Hollands.	1898-99	...	160	160	3,046	549	3,595	3,755	20·5 o/o	21·9 o/o
	1897-98	...	117	117	3,139	797	3,936	4,053	3·7 o/o	19·0 o o
Total ...	1898-99	1	16,110	16,111	64,298	12,095	76,393	92,504		
	1897-98	...	15,387	15,387	64,150	12,283	76,433	91,820		

30. The average strength of Brandy, over-proof and under-proof, ranged as follows during the past five years :—

	Over-proof.	Under-proof.
1894-95	15·0 per cent.	10·7 per cent.
1895-96	16·3 „	12·6 „
1896-97	16·0 „	14·3 „
1897-98	12·5 „	13·8 „
1898-99	15·6 „	15·0 „

And that of Whisky was as follows :—

	Over-proof.	Under-proof.
1894-95	3·9 per cent.	10·6 per cent.
1895-96	7·3 „	12·5 „
1896-97	6·6 „	12·4 „
1897-98	5·2 „	13·0 „
1898-99	4·9 „	13·2 „

Importation of Rectified Spirits.

31. The quantities of rectified Spirits on which duty was paid during the year 1898-99 and the year previous are noted below :—

	Proof Gallons.
1898-99	777
1897-98	649

showing an improvement of 128 gallons.

32. The average strength of rectified Spirits was 64·5 per cent. over proof in the year under report against 62·6 per cent. in the previous year.

Export Trade (with Foreign Countries).

33. The Export Trade with foreign countries (including Treasure) has almost doubled, having risen from Rs. 4,62,10,884 in 1897-98 to Rs. 8,95,53,746 in the year 1898-99. These figures are the highest on record. The articles which have mainly contributed to this are Grain and Pulse and Seeds in free merchandise and Rice in dutiable merchandise, the value of the latter article having risen from Rs. 6,56,939 in 1897-98 to Rs. 14,42,279 in the year just closed.

The increase in Grain and Pulse and Seeds is attributable to better crops in Sind and the Panjab and a better European demand caused by the ring in the Wheat trade, as also to a good demand from the Persian Gulf ports where famine necessitated larger supplies.

Imports and Exports of Coffee.

34. The following table shows the import and export trade in Coffee during the past six years, and has been inserted in accordance with the orders of Government contained in their Resolution No. 7687, dated the 14th September 1894 in the Revenue Department :—

	1893-94.	1894-95.	1895-96.	1896-97.	1897-98.	1898-99.
Imports.	Cwts.	Cwts.	Cwts.	Cwts.	Cwts.	Cwts.
From foreign ports..	9	17	22	...	19	505
From Customs ports.	298	418	309	414	22	26
From Bombay ...	294	417	292	399	284	240
Exports to Foreign Ports.						
Foreign Coffee ...	...	...	1	3	...	...
Indian Coffee ...	19	3	1	3	4	...

35. As no foreign Coffee was exported during the year under report, no remark is called for.

Shipping.

Steamers and Sailing Vessels entered and cleared.

36. The total number of merchant steamers and square-rigged vessels that entered the Port during the year was 576 against 436 in the previous year.

37. Sailing vessels to the number of 1,131 arrived during the year under report against 1,130 in the preceding year.

38. The number of steamers and square-rigged vessels that left the Port was 575 against 433: that of sailing vessels was 1,080 against 1,076 in the preceding year.

39. The number of vessels which berthed at the several wharves in the Port was as follows:—

	Merewether Pier.	Erskine Wharf.	James Wharf.
Steamers, Mercantile Marine ...	23	147	94
Do. Indian Marine	6	...	...
Do. Indian Telegraph ...	...	...	...
Do. Royal Navy	...	...	...
Do. Hired Transport	1	...	...

Only two Native craft went alongside the Erskine Wharf against one in the previous year.

40. The work done at the different wharves was as follows:—

At the Merewether Pier, eleven vessels discharged and loaded cargo, seven only discharged and the same number only loaded, while five only discharged and shipped passengers and troops.

At the Erskine Wharf, sixty vessels discharged and loaded cargo, twenty-nine only discharged and fifty-three loaded, while seven went alongside and left without doing any work.

At the James Wharf, twenty-nine discharged and loaded cargo, thirteen only discharged and fifty-two only loaded cargo.

General Administration.

Customs Establishment—Strength and Pay.

41. The strength and pay of the Customs Establishment, as it stood on the 31st March 1899, will be found in Appendix II.

Customs Documents.

42. The subjoined table shows the number of the more important documents dealt with under the Sea Customs Act VIII of 1878 during the past and the preceding year:—

Documents.		1898-99.	1897-98.
Imports.			
Bills of Entry.			
For Dutiable Goods		17,314	15,776
For Free Goods		13,995	14,833
Manifests of square-rigged Vessels		576	437
Manifests of Native Craft ...	Foreign Ports ...	671	633
	Free Ports ...	744	780
Bonds		408	317
Passes for Bonded Goods		219	203
Exports.			
Dutiable Shipping Bills		2,092	1,352
Free Shipping Bills		14,789	14,933
Manifests of square-rigged Vessels		575	435
Manifests of Native Craft ...	Foreign Ports ...	655	600
	Free Ports ...	789	872
Drawback Bills		480	511
Drawback Notes		570	974
	Total ...	53,877	52,656

43. There is an aggregate increase of 1,221, the most noticeable increase being in Dutiable Shipping Bills, which rose over 54 per cent. owing to larger exports of Rice, as noticed in paragraph 8.

Gauging and Testing.

Gauging.

44. In the year under report, 1,897 consignments, comprising 3,553 items, were received in the Gauging Department, of which 804 consignments, made up of 1,682 items, were gauged, and 1,093 consignments, made up of 1,871 items, were passed after examination.

Laboratory Testing.

45. The testing of the undernoted samples of Spirits and Wines was carried on during the year in the Laboratory attached to this Customs House :—

Brandy	296
Whisky	875
Rum	33
Gin, Old Tom and Hollands	89
Wines	8
Spirits, other sorts	15
Moura	262

Obscuration.

46. The percentage of obscuration found in potable Spirits is noted below :—

Brandy	0·2 to 9·0 per cent.
Whisky	*Nil* to 3·0 „
Rum	0·7 to 2·6 „
Gin, Old Tom and Hollands ...	*Nil* to 12·0 „

47. The assessment of duty by the distillation instead of the simple hydrometer test has resulted in a gain to the revenue of Rs. 6,621 in the year under report, or nearly 0·83 per cent. The increase under the different classes of liquors was as follows :—

Brandy	Rs. 3,087
Whisky	„ 2,632
Rum	„ 123
Gin, Old Tom and Hollands	„ 779

Testing by the Testing Officer at Manora.

48. Seventy-nine samples as under were sent to be tested by the Testing Officer at Manora :—

Kerosine Oil	34
White Zinc	1
Turpentine	1
Lubricating Oil	41
Colza Oil	2

Test by the Chemical Analyser to Government, Bombay.

49. The Chemical Analyser to the Government of Bombay also tested 40 samples, *viz.* :—

Alizarine Liquid	3
Red Lead	1
Potassium Cyanide	1
Methylated Spirits	20
Wood Naphtha	5
Caoutchoucine	3
Turpentine	2
Linseed Oil	1
White Zinc	3
Dutch Butter	1

Results of the Tests.

50. The results of the above tests were as follow :—Out of three consignments of White Zinc, two were found to be not genuine. They were allowed to pass on payment of penalties after the kegs were duly marked in accordance with the requirements of the Merchandise Marks Act. Of the twenty samples of Methylated Spirits, only twelve were found to be permanently and effectually rendered unfit for human consumption. The remaining eight were passed after they had been rendered unfit for human consumption by the addition of Wood Naphtha in five cases and Caoutchoucine in three. The consignment of Dutch Butter was found to be Margarine, and was therefore returned to the port of export.

Petroleum.

51. During the year under review, two sets of tanks for Kerosine Oil in bulk were constructed by Messrs. Donald Graham & Co. and Messrs. Ewart Ryrie & Co. Two steamers with Oil and Liquid Fuel in bulk were successfully pumped into the tanks on the 21st January and 11th February 1899, respectively. The following vessels arrived with Petroleum during the year :—

1 Steamer from Batoum, with 64,970½ cases,
1 Do. Bombay, with 4,101½ cases,
1 Do. Penhalan, with 25,496 cases,
13 Native Craft from Bombay, with 25,544½ cases,
1 Steamer from Singapore, with 3,165 tins,
1 Do. Borneo, with 87,006 gallons in bulk,
1 Do. Batoum, with 5,29,076 gallons in bulk,

against eight steamers in the preceding year bringing an aggregate cargo of 6,00,740½ cases, of which five arrived from Batoum, two from Sumatra and one from Philadelphia.

In connection with the Bulk Oil Installations, a new Pier has been erected by the Port Trust and declared an authorised place for the landing and shipping of Bulk Oil under Bombay Government Notification No. 7856, dated 5th December 1898, Revenue Department.

52. The imports of Kerosine Oil during the past five years have been as follow :—

	Gallons.
1894-95	342,527
1895-96	1,563,888
1896-97	2,402,058
1897-98	4,848,615
1898-99	1,334,145

Harbour Craft.

53. The number of licenses issued to Cargo Boats during the year was 93 against 97 in the preceding year. These licenses are granted under section 79 of the Sea Customs Act VIII of 1878.

Bonded Warehouses.

54. The quantity of Liquors remaining uncleared in licensed warehouses at the close of the past official year was as follows :—

Liquors—

Spirits—

	Liquid Gallons.
Brandy	8,755
Whisky	18,473
Rum	715
Gin	2,772
Liqueurs	420
Other sorts	404
Total ...	31,539
Wines	738
Grand Total ...	32,277

The entire quantity was stored in private warehouses. No other description of goods remained in bond on the 31st March 1899.

Cancelled Court-Fee Stamps.

55. The following table exhibits the number of Court-Fee Stamps affixed to Customs documents that were registered and cancelled, as directed in Government Resolution No. 4568, dated the 6th June 1885, in the Revenue Department :—

Description.	Number.	Value.
One anna ...	... 54,830 ...	... 3,426 14 0

Light House Dues.

56. Light Dues were collected from four vessels and amounted to Rs. 107-7-5. Of this amount, Rs. 95-4-0 were on account of the Great and Little Basses Light dues on three vessels, and Rs. 12-3-5 on account of the Straits Light dues on one vessel. No collections were made on account of the Minicoy Lights.

Customs Offences.

57. The total number of offences dealt with under the Sea Customs Act, VIII, of 1878 during the year amounted to 573. Of this number, 250 were under the Indian Merchandise Marks Act.

All these offences are exclusive of the cases in which the offenders were merely warned. The details of the offences under the different sections of the Act will be found in Appendix III. No appeals were preferred during the year against the decisions of the Chief Collector.

Transport of Salt Act, 1879, and Bombay Salt Act II of 1890.

58. There were two cases under the Transport of Salt Act in which 4 lbs. and $1\frac{3}{4}$ lbs. of Salt were found on board 2 Native Craft from Mundra and Mandvi in excess of the quantity allowed to be conveyed. The tindals were convicted and fined Rs. 10 each.

Abkari Act.

59. There were no cases detected under this Act during the year.

Opium Act.

60. No detections were made by this Department of illicit importations of Opium.

Remarks on the Establishment.

61. I held charge of the office from the beginning of the year until 14th October 1898, when I was relieved by Mr. R. N. Coghlan, who remained in charge for the remainder of the year.

The conduct of the establishment throughout the year has been very satisfactory. The officers of the Appraising Department have all worked with zeal and efficiency, but I would specially mention among them Mr. E. R. Critchell and Mr. A. D'Abreo, the two senior officers on this establishment. Mr. G. W. Judd's management and control of the Preventive Department has also been very successful, as in previous years.

Mr. C. F. D'Abreo, Assistant Collector, has discharged his important duties with considerable ability and tact. In fact, he has proved himself a valuable servant of Government.

I have the honour to be,

Sir,

Your most obedient Servant,

JEHANGEER DOSABHOY FRAMJEE,
Acting Chief Collector of Customs in Sind.

APPENDIX I.

Statement showing the Receipts and Expenditure of the Customs Department in Sind for the year 1898-99 contrasted with those of the year 1897-98.

RECEIPTS.	1898-99.	1897-98.	Increase.	Decrease.	Net Increase	Net Decrease.
Imperial.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Import, Sea Customs ...	22,11,877 3 10	27,03,148 11 6	.....	4,91,271 7 8	...	...
Export, Sea Customs ...	1,68,820 5 2	93,964 8 0	74,855 13 2	...	...	...
Extra Hours Fund ...	5,775 12 0	186 0 5	5,589 11 7	...	...	...
Total ...	23,86,473 5 0	27,97,299 3 11	80,445 8 9	4,91,271 7 8	...	4,10,825 14 11
Deduct—						
Refunds, Imports	9,210 5 11	15,167 6 7	...	5,957 0 8	...	...
Do. Exports	219 3 0	222 3 11	...	3 0 11	...	...
Drawbacks	19,349 8 5	24,662 2 11	...	5,312 10 6	...	...
Total ...	28,779 1 4	40,051 13 5	...	11,272 12 1	...	11,272 12 1
Net Imperial ...	23,57,694 3 8	27,57,247 6 6	...	3,99,553 2 10	...	3,99,553 2 10
Provincial.						
Warehouse Rents	961 5 9	794 6 9	166 15 0	...	...	...
Harbour Craft License Fees..	279 0 0	291 0 0	...	12 0 0	...	...
Sale Proceeds of Customs Trade Reports	15 0 0	22 0 0	...	7 0 0	...	...
Fees for amending Documents	2,789 0 0	832 0 0	1,957 0 0	...	...	...
Fees for duplicate Documents	299 0 0	262 0 0	37 0 0	...	...	...
Fees for Register Certificates.	199 4 0	241 14 0	...	42 10 0	...	...
Fees for selecting and testing Petroleum	154 0 0	168 0 0	...	14 0 0	...	...
Transhipment Fees,... ...	346 5 0	647 3 0	...	300 14 0	...	...
Sale Proceeds of unclaimed Goods	1,187 3 10	527 7 1	659 12 9	...	...	...
Sale Proceeds of Government Stores	67 2 8	23 6 4	43 12 4	...	...	...
Fines and Penalties under the Sea Customs Act ...	4,623 2 0	3,053 3 9	1,569 14 3	...	...	...
Sale of Customs Tariff Act ...	3 0 0	5 4 0	...	2 4 0	...	...
Landing Charges ...	0 10 6	0 3 0	0 7 6	...	...	...
Sale of Confiscated Goods ...	49 0 0	1 8 8	47 7 4	...	...	...
Commission (5 per cent.) on Little Basses Light Dues ...	5 10 4	8 2 10	...	2 8 6	...	...
Total ...	10,978 12 1	6,877 11 5	4,482 5 2	381 4 6	4,101 0 8	...
Deduct—						
Miscellaneous Refunds ...	151 13 0	345 7 11	...	193 8 11	...	193 8 11
Net Provincial ...	10,826 13 1	6,532 3 6	4,294 9 7	...	4,294 9 7	...
Total Net Revenue—Imperial and Provincial	23,68,521 0 9	27,63,779 10 0	...	...	...	...

EXPENDITURE.	1898-99.	1897-98.	Increase.	Decrease.	Net Increase.	Net Decrease.
Imperial.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Chief Collector of Customs...	7,903 2 7	8,182 1 4	...	278 14 9	...	...
Assistant Collectors ...	4,800 0 0	4,954 0 0	...	154 0 0	...	...
Customs Establishment ...	58,498 14 7	58,246 2 11	252 11 8	...	...	...
Statistical Establishment ...	6,110 14 4	6,406 4 2	...	295 5 10	...	...
Preventive Establishment ...	25,278 11 2	26,013 5 7	...	734 10 5	...	...
Boat Establishment ...	4,192 13 5	4,468 13 11	...	276 0 6	...	...
Total Salaries ...	1,06,784 8 1	1,08,270 11 11	252 11 8	1,738 15 6	...	1,486 3 10
Contingencies.						
Travelling Allowances ...	1,212 15 11	726 10 8	486 5 3	...	...	...
Purchase and Repairs of Dead-Stock	195 11 6	345 11 6	...	150 0 0	...	...
Boat Stores and Repairs ...	1,394 14 0	1,449 1 2	...	54 3 2	...	...
Official Postage Stamps ...	246 6 0	251 11 0	...	5 5 0	...	...
Service Telegrams ...	25 9 0	47 14 0	...	22 5 0	...	...
Purchase of Books... ...	10 15 0	12 5 2	...	1 6 2	...	...
Belts and Clothing to Peons...	482 0 6	120 9 0	361 7 6	...	...	...
Petty Supplies	1,419 15 5	1,516 13 9	...	96 14 4	...	...
Water-supply	214 12 4	288 8 1	...	73 11 9	...	...
Petty Construction and Repairs	44 14 0	65 11 0	...	20 13 0	...	...
Rents	220 10 10	220 10 10	...	...	...	...
Municipal House-Tax ...	394 4 0	102 14 0	291 6 0	...	...	...
Rewards in Customs cases ...	2,379 8 10	996 8 0	1,383 0 10	...	...	...
Removal of sweepings for Customs House ...	36 0 0	36 0 0	...	...	...	...
Purchase of a Toney ...	100 0 0	...	100 0 0	...	...	...
Total ...	8,378 9 4	6,181 0 2	2,622 3 7	424 10 5	2,197 9 2	...
Total Expenditure ...	1,15,163 1 5	1,14,451 12 1	...	...	...	...

Karachi Customs House,
18th September 1899.

JEHANGEER DOSABHOY FRAMJEE,
Acting Chief Collector of Customs in Sind.

APPENDIX II.

Statement showing the Number of Appointments on each Scale of Pay debited to 9 Customs as they stood on the 31st March 1899.

Particulars.	On Rs. 1,500.	On Rs. 305.	On Rs. 300.	On Rs. 250.	On Rs. 225.	On Rs. 175.	On Rs. 160.	On Rs. 150.	On Rs. 140.	On Rs. 130.	On Rs. 125.	On Rs. 110.	On Rs. 100.	On Rs. 81.	On Rs. 80.	On Rs. 75.	On Rs. 70.	On Rs. 65.	On Rs. 60.	On Rs. 55.	On Rs. 50.	On Rs. 40.	On Rs. 35.	On Rs. 30.	On Rs. 25.	On Rs. 20.	On Rs. 17.	On Rs. 15.	On Rs. 14.	On Rs. 13.	On Rs. 12.	On Rs. 10.	On Rs. 9 and under.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
9.— *Customs.*																																		
Chief Collector of Customs ...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1
Assistant Collector of Customs ...	...	...	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2
Upper Subordinates...	...	...	...	...	...	...	1	...	1	...	1	...	3	1	1	...	3	1	3	1	10	5	3	3	3	...	...	1	...	...	...	...	...	41
Gaugers, Appraisers, Inspectors, Weighmen, Duty Bill Examiners, Duty Calculators, Clerks, Gate-keepers and Laboratory Men	...	1	...	1	1	1	...	1	...	1	...	1	2	...	...	1	...	...	1	...	5	5	4	2	1	2	...	...	...	...	...	...	...	30
Preventive Officers, Clerks, Tally Clerks, and Wharfingers	...	...	...	1	...	1	...	1	...	...	2	...	4	...	...	4	...	...	...	...	...	...	1	2	4	4	...	...	...	...	...	...	...	24
Jamadars, Naiques, Peons and Sweepers	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	1	...	...	1	10	73	86
Boatmen and other Menials	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	1	1	...	6	4	9	1	...	...	23
Total ...	1	1	2	2	1	2	1	2	1	1	3	1	9	1	1	5	3	1	4	1	15	10	8	6	9	7	1	8	4	9	2	10	73	207

Karachi Customs House,
18th September 1899.

JEHANGEER DOSABHOY FRAMJEE,
Acting Chief Collector of Customs in Sind.

APPENDIX III.

Statement showing the Number of Cases adjudicated by Customs Officers under the provisions of S. 167 of the Sea Customs Act VIII of 1878 during the year 1898-99.

Nature of Offence.	No. of Cases.		Penalties adjudged.					No. of Cases appealed against.	No. of Cases in which original Decision was confirmed.	No. of Cases in which Penalties were remitted on appeal.	Remission of penalties.	
	Under Clause	No. of Cases.	Fines.			Fines in commutation					Fines.	Fines in commutation.
						Availed of.	Not availed of.					
			Rs.	a.	p.							
Contravening any rule made under the Sea Customs Act ...	1	3	30	0	0	...	...	...	...	...	...	...
Landing goods at an unauthorised landing place ...	2	2	9	0	0	...	...	...	...	...	...	...
Landing and shipping goods contrary to the provisions of the Act	3	1	10	0	0	...	...	...	...	...	...	...
Importing goods in contravention of Chap. IV of the Sea Customs Act VIII of 1878 as amended by the Indian Merchandise Marks Act	8	250	2,208	0	0	...	...	...	...	...	...	...
Concealing dutiable goods on board	8	1	500	0	0	...	...	...	...	...	...	...
Delivering manifests without the required full particulars ...	16	4	47	0	0	...	...	...	...	...	...	...
Not accounting for goods entered in manifests	17	163	640	0	0	...	...	...	...	...	...	...
Vessels departing without a port clearance	22	1	2	0	0	...	...	...	...	...	...	...
Discharging and shipping goods contrary to the provisions of Section 72	28	2	15	0	0	...	...	...	...	...	...	...
Landing goods in excess of boat-note	29	5	12	0	0	...	...	...	...	...	...	...
Goods shipped without permission except from a wharf or duly appointed place for the purpose	31	1	3	0	0	...	...	...	...	...	...	...
Goods waterborne by unlicensed cargo boats	32	1	1	0	0	...	...	...	...	...	...	...
Goods found on board in excess of those entered in the manifest.	35	3	30	0	0	...	...	...	...	...	...	...
Removing dutiable goods with the intention of defrauding revenue	36	1	3	0	0	...	...	...	...	...	...	...
Misdescription of goods	37	104	527	8	0	...	...	...	...	...	...	...
Passing goods without due entry	39	4	394	4	0	...	...	...	...	...	...	...
Dutiable goods found concealed in passengers' baggage ...	40	4	32	0	0	...	...	...	...	...	...	...
Taking on board of a vessel goods not specified in a duly passed Shipping Bill	56	1	25	0	0	...	...	...	...	...	...	...
Failing to give notice of short shipment	57	10	22	0	0	...	...	...	...	...	...	...
Landing goods at any place other than that for which they have been cleared	58	2	10	0	0	...	...	...	...	...	...	...
Failing to produce certificate in execution of bond ...	65	10	97	6	0	...	...	...	...	...	...	...

Karachi Customs House,
18th September 1899.

JEHANGEER DOSABHOY FRAMJEE,
Acting Chief Collector of Customs in Sind.

Annual Reports.

Report on the administration of the Karáchi Customs House for the year 1898-99.

No. 9089.

REVENUE DEPARTMENT.

Bombay Castle, 18th December 1899.

Memorandum from the Commissioner in Sind, No. 6682, dated 10th November 1899—Submitting, with his remarks, a letter No. 4002, dated 18th September 1899, from the Collector of Customs, Karáchi, who submits the Annual Report on the administration of the Karáchi Customs House for the year 1898-99.

RESOLUTION.—The financial results of the administration of the Karáchi Customs House in 1898-99 are compared with those of the two previous years below :—

	1896-97.	1897-98.	1898-99.
Net Imperial Revenue—	Rs.	Rs.	Rs.
Imports	22,72,464	26,63,319	21,83,317
Exports	61,231	93,742	1,68,601
Other Items	39	186	5,776
Total Net Imperial Revenue ...	23,33,734	27,57,247	23,57,694
Net Provincial Revenue	4,833	6,533	10,827
Total Net Revenue (Imperial and Provincial).	23,38,567	27,63,780	23,68,521

2. There was a decline of Rs. 4,91,276 in the gross realizations on account of import duty during the year mainly due to decreased imports of sugar and petroleum. Details of fluctuations in the case of the chief imports were as follows :—

(In lákhs of rupees.)

	1894-95.	1895-96.	1896-97.	1897-98.	1898-99.
	Rs.	Rs.	Rs.	Rs.	Rs.
Liquors	5¼	6	5¼	6¼	6¾
Sugar	2	2¾	3¾	4¾	3¼
Metals	1¾	1½	1¾	2	1½
Oils	¼	1	1½	.3	¾
Cotton	2½	6¾	7	6½	5¾
Total for all these articles ...	11¾	17¾	19¼	22½	17¾
Total for all articles ...	15¼	21¾	22¾	26¾	22

3. The export trade was actually double that of the preceding year. The meaning of the statement that the increase in wheat exports was due in part to an improvement in the European demand caused by a "ring" in the wheat trade is not clear. It is probably meant that the exports from India increased in order to meet the deficiency in supplies caused in Europe by the operations of a ring restricting the trade in wheat with countries other than India. In other respects the Governor in Council accepts the explanation which has been given by the Collector of Customs in each case concerning the cause of fluctuations in trade and receipts recorded in the report.

4. The largest items of refunds and drawbacks were—

	Refunds and Drawbacks.	Gross Receipts.	Percentage of Refunds and Drawbacks to Gross Receipts.
	Rs.	Rs.	
Arms	6,882	19,830	34·7
Sugar	7,803	3,37,069	2·3
Petroleum	3,984	87,886	4·5
Cotton Goods	4,068	5,85,814	0·7
Matches	2,094	21,833	9·6

5. There was a slight decrease in the cost of establishment during the year owing to temporary causes.

6. His Excellency the Governor in Council concurs with the Commissioner in Sind in holding that the Department was throughout the year very efficiently administered.

R. E. ENTHOVEN,
Under Secretary to Government.

To

The Commissioner in Sind,
The Collector of Customs and Salt Revenue in Sind,
The Commissioner of Customs, Salt, Opium and Abkári,
The Accountant General,
The Government of India,
The Secretary of State for India,
} By letter.

No. of 1899.

Copy forwarded for information and guidance to

ANNUAL REPORT

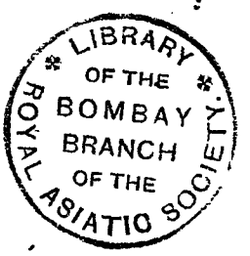
ON

THE ADMINISTRATION OF THE CUSTOMS DEPARTMENT IN SIND

for the year 1899-1900

WITH

The Review thereof by the Commissioner in Sind.



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1900.

No. C/737 of 1900.

REVENUE DEPARTMENT.

Commissioner's Office,
Karachi, 12th October 1900.

Report on the administration of the Customs Department in Sind for the year 1899-1900.

Submitted to Government.

There is very little in the report calling for any remarks. It is written by Mr. W. E. Young, who assumed charge of the duties of the Chief Collector of Customs after the close of the year from Mr. Jehangir Dosabhai Framji, who proceeded on short leave and who has since been deputed on special duty in connection with the Land Improvement Trust of Bombay.

2. Customs duties were levied throughout the year under Act III of 1896. The net financial result of the year's working shows an increase of Rs. 4,17,089 in Imperial and a decrease of Rs. 2,378 in Provincial receipts.

3. The gross realisations on account of Import Duty increased by Rs. 5,28,278, but an examination of the figures shows that this was due to special causes. All that can be said is that it is satisfactory, in a disastrous year, that imports fell off so little. The increase of Rs. 23,576 under Fruits and Vegetables is ascribed chiefly to larger imports of Dates from Turkey in Asia and Arabia owing to favourable crops and a large demand, and the improvement to the extent of Rs. 14,312 under Provisions to larger imports of Ghi from Turkey in Asia owing to the local supply having fallen short in consequence of the large mortality amongst milch cattle, due to scarcity of fodder. Sugar again shows a large increase of Rs. 4,50,216, which is due to the levy of countervailing duties on bounty-fed Sugar during the year. Petroleum gives an increase of Rs. 53,343. The total imports were in all 26,29,704 gallons, of which 20,97,305 gallons were imported in bulk from Batoum against 13,34,145 during the last year. No explanation is given for the increase of Rs. 79,635 under Cotton Piece Goods, but the amount nearly counterbalances the decrease noticed last year, when the state of the cotton market was dull owing to the exodus of the people on account of plague. There is again an increase of Rs. 15,390 under Woollen Manufactures, owing to larger direct imports to Karachi.

4. The Export trade during the year fell from Rs. 8,95,53,746 in 1898-99 to Rs. 6,36,72,171. The articles which have mainly contributed to this decrease are Grain and Pulse and Seeds in free merchandise and Rice in dutiable merchandise. No long explanation of these lamentable results is needed. The causes, *viz.*, the famine and the restricted out-turn of crops in Sind and the Panjab, consequent on short rain-fall and bad inundation, are unfortunately too well known to Government.

5. Eighty-eight samples of various articles were tested by the Testing Officer at Manora and 97 by the Chemical Analyser to the Government of Bombay with useful results. The testing of imported Spirits by distillation resulted in an increased revenue of Rs. 5,520, or nearly 0·98 per cent.

6. Mr. Coghlan, who presided over the Customs Department since 1882, retired on the 11th February 1900. The Commissioner has already in his review of the Salt Report remarked on the efficiency with which he conducted the affairs of the Salt Department in Sind, and those remarks apply even more in the case of the Customs Department. Mr. Jehangir ably filled the vacancy caused by his retirement on pension.

H. E. M. JAMES,
Commissioner in Sind.

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No. 4458 OF 1900.

Karachi Customs House,
10th September 1900.

FROM

W. E. YOUNG, ESQUIRE,
Acting Chief Collector of Customs in Sind,
Karachi,

To

THE COMMISSIONER IN SIND,
Karachi.

SIR,

I have the honour to submit the Annual Report on the administration of the Customs Department in Sind for the year 1899-1900.

FINANCIAL RESULTS.

2. The accompanying statement, Appendix I, shows the receipts and expenditure during the year under report contrasted with the corresponding figures for the preceding year.

IMPERIAL REVENUE AND EXPENDITURE.

3. The following table exhibits the receipts under the head of Customs, Imperial, for the last five years :—

Imperial Customs Receipts from 1895-96 to 1899-1900.

	1895-96.	1896-97.	1897-98.	1898-99.	1899-1900.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
IMPORT RECEIPTS...	22,17,123 3 11	23,27,923 0 0	27,03,148 11 6	22,11,877 3 10	27,40,155 5 1
Deduct—					
Drawbacks ...	16,386 11 3	25,409 0 6	24,662 2 11	19,349 8 5	15,444 4 5
Refunds ...	18,306 4 3	30,049 10 0	15,167 6 7	9,210 5 11	71,255 14 2
Total Deductions...	34,692 15 6	55,458 10 6	39,829 9 6	28,559 14 4	86,700 2 7
Net Import Receipts .	21,82,430 4 5	22,72,464 5 6	26,63,319 2 0	21,83,317 5 6	26,53,455 2 6
EXPORT RECEIPTS...	68,254 13 10	61,383 10 2	93,964 8 0	1,68,820 5 2	1,16,288 13 6
Deduct—					
Refunds ...	...	153 0 0	222 3 11	219 3 0	468 4 9
Net Export Receipts..	68,254 13 10	61,230 10 2	93,742 4 1	1,68,601 2 2	1,15,820 8 9
OTHER ITEMS—					
Extra Hours' Fund...	767 3 0	38 12 6	186 0 5	5,775 12 0	5,526 9 0
Deduct—					
Refunds ...	...	...	...	...	19 0 0
	767 3 0	38 12 6	186 0 5	5,775 12 0	5,507 9 0
Net Revenue ...	22,86,145 4 9	23,89,345 6 8	27,97,299 3 11	23,86,473 5 0	28,61,970 11 7
Less Deductions ...	34,692 15 6	55,611 10 6	40,051 13 5	28,779 1 4	87,187 7 4
Total Net Revenue ...	22,51,452 5 3	23,33,733 12 2	27,57,247 6 6	23,57,694 3 8	27,74,783 3 4

Import Duties.

Import Tariff.

4. The Customs Duties were levied under Act III of 1896 during the year under report.

Import Duties.

5. The following table shows the gross and net realisations from Import Duty on all articles, except Salt, during each of the past two years. The duty on Salt is credited to the Salt Department :—

Import Receipts, 1898-99 and 1899-1900.

No.	Head.	1898-99.			Net Receipts.	1899-1900.			Net Receipts.
		Gross Receipts.	Refunds.	Drawbacks.		Gross Receipts.	Refunds.	Drawbacks.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Arms, Ammunition and Military Stores ...	19,830	6,692	190	12,948	12,908	6,527	...	6,381
2	Liquors—								
	Potable Spirits ...	55,285	694	291	5,54,300	5,43,457	10	434	5,43,013
	Other Liquors ...	1,08,246	137	416	1,07,693	89,605	155	169	89,281
3	Opium	229	...	...	229	162	...	..	162
4	Salted Fish, wet or dry ...	1,288	...	...	1,288	1,208	...	...	1,208
5	Coffee	1,279	...	...	1,279	95	...	...	95
6	Fruits and Vegetables ...	27,730	...	795	26,935	51,326	41	113	51,172
7	Mineral and Ærated Waters, etc.	193	...	35	158	106	...	...	106
8	Provisions, Oilmanstores and Groceries ..	43,149	18	...	43,131	57,461	30	95	57,336
9	Spices	284	...	...	284	42	...	...	42
10	Sugar	3,37,069	608	7,195	3,29,266	7,87,285	2,494	5,326	7,79,465
11	Tea	416	...	...	416	96	...	...	96
12	Chemical Products and Preparations	8,956	...	29	8,927	14,234	...	12	14,222
13	Drugs, Medicines and Narcotics	17,847	...	12	17,835	19,480	5	27	19,448
14	Dyeing and Tanning Materials	4,944	...	...	4,944	3,709	...	...	3,709
15	Hardware and Cutlery, including Ironmongery, Platedware, &c. ...	44,198	10	36	44,152	36,070	373	51	35,646
16	Metals—								
	Unwrought and wrought, and Articles made of Metals	1,15,991	109	296	1,15,586	63,493	22,218	218	41,057
17	Machinery and component Parts thereof ...	4,549	67	...	4,482	1,741	838	...	903
18	Oils—								
	Petroleum	87,886	615	3,369	83,902	1,41,229	...	1,456	1,39,773
	Other Sorts (except Mineral)	1,045	...	...	1,045	784	...	...	784
19	Apparel, including Drapery, Haberdashery and Millinery, and Military and other Uniforms, etc., but excluding Cotton Hosiery and Boots and Shoes	43,953	27	...	43,926	40,757	18	18	40,721
20	Brushes and Brooms, all sorts	776	...	...	776	653	...	...	653
21	Building and Engineering Materials, namely, Asphalt, Bricks, Tiles, and Cement of all kinds	4,489	...	...	4,489	3,841	...	...	3,841
22	Cabinetware and Furniture.	4,365	...	...	4,365	4,056	...	16	4,040
23	Candles	1,929	1	42	1,886	1,634	...	38	1,596
24	Carriages and Carts, including Bicycles, Tricycles, &c., and Bath Chairs ...	11,627	...	...	11,627	8,422	278	18	8,126
25	Clocks, Watches and other Time-keepers and Parts thereof	1,064	...	...	1,064	837	...	...	837
26	Cordage, Rope and Twine of Vegetable Fibres ...	170	...	...	170	159	...	...	159

No.	Head.	1898-99. Gross Receipts.	1898-99. Refunds.	1898-99. Drawbacks.	Net Receipts.	1899-1900. Gross Receipts.	1899-1900. Refunds.	1899-1900. Drawbacks.	Net Receipts.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
27	Cotton and Articles made of Cotton—								
	Cotton—Piece Goods—								
	Grey, unbleached ...	1,64,565	...	1,345	1,63,220	2,04,082	...	934	2,03,148
	White, bleached ...	1,92,267	41	1,077	1,91,149	2,18,752	67	838	2,17,847
	Coloured, Printed or Dyed	2,25,157	110	1,495	2,23,552	2,38,790	...	1,002	2,37,788
	Cotton—Hosiery and other manufactured Cotton Goods	3,825	...	24	3,801	4,601	...	...	4,601
28	Earthenware—China, China Clay, Porcelain and imitation or false Coral ...	4,230	...	...	4,230	3,834	...	2	3,832
29	Fireworks, all sorts, including Fulminating Powders..	83	...	...	83	258	...	...	258
30	Flax and Articles made of Flax, including Linen Thread	2,770	...	28	2,742	3,246	...	...	3,246
31	Glass, Glassware and False Pearls	12,183	...	...	12,183	16,704	...	4	16,700
32	Gums, Gum Resins, and Articles made of Gum and Gum Resin	1,357	...	...	1,357	1,308	...	...	1,308
33	Hides and Skins (except Raw or Salted Hides and Skins)	114	...	...	114	382	...	...	382
34	Instruments—Apparatus and Appliances and Parts thereof	11,820	38	23	11,759	11,992	19	83	11,890
35	Ivory and Ivoryware ...	1,906	...	...	1,906	237	...	...	237
36	Jewellery and Jewels, including Plate and other Manufactures of Gold and Silver	2,150	...	...	2,150	2,903	...	13	2,890
37	Jute—Articles made of ...	1,136	...	...	1,136	874	...	...	874
38	Leather, and Articles made of Leather, including Boots, Shoes, Harness and Saddlery	6,725	...	10	6,715	6,264	...	10	6,254
39	Matches, all sorts ...	21,833	...	2,094	19,739	10,011	149	1,409	8,453
40	Mats and Mattings ...	1,945	...	...	1,945	1,324	...	...	1,324
41	Oil Cloth and Floor Cloth ...	331	...	...	331	569	...	...	569
42	Paints, Colours, Painters' Materials, and Composition for application to Leather, Wood or Metals ..	6,914	...	...	6,914	6,612	2	...	6,610
43	Paper, Pasteboards, Millboards, Cardboards, &c., and Articles made of Paper and Papier Maché ...	9,228	...	...	9,228	7,720	2	...	7,718
44	Perfumery	496	...	...	496	451	..	13	438
45	Pitch, Tar and Dammer ...	1,256	4	..	1,252	1,488	...	...	1,488
46	Seeds	2,379	...	424	1,955	4,743	...	2,888	1,855
47	Shells and Cowries ...	661	...	...	661	585	...	...	585
48	Silk and Articles made of Silk	7,351	...	...	7,351	8,704	...	79	8,625
49	Soap	5,505	10	5	5,490	6,728	...	...	6,728
50	Stationery, excluding Paper	6,997	2	4	6,991	5,536	...	...	5,536
51	Stone and Marble and Articles made of Stone and Marble	174	...	...	174	81	...	...	81
52	Toilet Requisites ...	1,595	...	...	1,595	1,278	...	...	1,278
53	Toys, including Toy Books and Requisites for Games.	7,422	...	...	7,422	8,134	...	...	8,134
54	Umbrellas	1,583	...	...	1,583	5,113	...	...	5,113
55	Wood and Timber (except Firewood) and Articles made of Wood ...	3,207	...	...	3,207	3,525	...	...	3,525
56	Wool—Articles made of ...	41,913	...	26	41,887	57,303	...	...	57,303
57	All other Articles unenumerated ...	9,740	25	90	9,625	9,088	19	179	8,890
58	Articles imported by Post...	1,963	...	...	1,963	2,079	...	...	2,079
	Total ...	22,11,878	9,208	19,351	21,83,319	27,40,149	33,245	15,445	26,91,459

6. The duty collected on articles received by post amounted to Rs. 2,079 against Rs. 1,963 in the preceding year.

Registered Letters and Post Parcels.

7. The actual gross receipts were Rs. 27,40,155, showing an improvement over the year previous of Rs. 5,28,278, or 19·2 per cent. The apparent discrepancy of Rs. 6 between the statements under paragraphs 3 and 5 is due to the omission of fractions of rupees in the statistical returns from which the latter statement is prepared. This explanation will also account for the other small differences which will be noticed on comparing the statements.

Fluctuations.

8. The causes of fluctuation in the more important articles are stated below :—

Fruits and Vegetables.—The increase of Rs. 23,596 is chiefly due to larger imports of Dates from Turkey in Asia and Arabia, owing to favourable crops and a large demand.

Provisions.—There is an improvement to the extent of Rs. 14,312 under this head, owing principally to larger imports of Ghi from Turkey in Asia in consequence of the local supply having fallen short on account of the large mortality amongst milch cattle, due to scarcity of fodder.

Sugar.—Although there is a decrease in the aggregate value of Sugar imported, yet there is an increase of Rs. 4,50,216 in the amount of Import Duty collected thereon. This is due to the levy of countervailing duties on bounty-fed sugar during the year, which alone yielded Rs. 4,92,964.

Chemicals and Drugs, Medicines, etc.—The improvement of Rs. 6,911 under this head is due to the ordinary fluctuations in trade.

Oil, Petroleum.—There is an increase of Rs. 53,343 in the gross Import Duty collected on this article, chiefly due to the reduced stocks of the previous year having necessitated larger imports this year.

Cotton Piece Goods.—There is an advance of Rs. 79,635 in the Import Duty realisations, which nearly counterbalances the decrease of Rs. 80,086 noticed last year.

Wool, Articles made of.—As in the previous year, there is an improvement of Rs. 15,390, owing to larger direct imports.

The principal articles that show a falling-off are noted below :—

Arms, Ammunition and Military Stores.—The decrease of Rs. 6,922 is due to the restrictions imposed by Government on the importation of Rifles taking Government ammunition, as also to the closing of the local branch of the Army and Navy Co-operative Society, Ld., who were large importers.

Liquors.—The deficiency of Rs. 30,469 is due to smaller imports, owing to the market being overstocked with the imports of previous years and to some extent, no doubt, to the effects of the famine.

Hardware and Cutlery.—The decline of Rs. 8,128 may be attributed to trade fluctuations, the previous year having shown an increase of Rs. 6,523.

Metals, unwrought, etc.—The realisations show a decline of Rs. 52,498, chiefly owing to a smaller up-country demand, due to a great rise in prices at home.

Apparel, etc.—The diminution of Rs. 3,196 under this head is ascribed to trade fluctuations.

Export Duty on Rice.

9. The gross Export Duty realised fell from Rs. 1,68,820 in 1898-99 to Rs. 1,16,289 in 1899-1900, showing a decrease of Rs. 52,531, owing to smaller shipments of Rice, husked and unhusked, due to smaller crops. The preceding year was an abnormal one as regards exports of Rice to foreign ports.

Other Items.

10. The revenue under this head comprises the balance of fees recovered for Sunday, Holiday and Extra-Hours' work after payment of the authorised remuneration to the officers concerned up to 10th January 1900, *plus* the total receipts on this account after that date, when, under Government orders, the Personal Deposit Account for extra-hours' fees was discontinued by the Accountant General, and all receipts credited as revenue, disbursements being made by means of contingent bills. The amount credited to Government was Rs. 5,526-9-0, against which bills were paid for Rs. 1,790-8-0, and Rs. 19 were refunded during the year.

11. The following table shows the work done on boardship on Sundays, holidays and between sunset and sunrise during the past two years :—

Steamers worked.	1898-99.	1899-1900.
At nights { for half nights	188	168
At nights { for whole nights	495	367
On Sundays	50	40
On close holidays	13	2

Refunds and Drawback.

12. Details of Refunds of Import Duty and Drawback granted during the past two years are given in the table below paragraph 5. Refunds of Export Duty amounted to Rs. 468 against Rs. 219 in the previous year.

Refund of Import Duty.

13. The amount paid on account of Refund of Import Duty rose from Rs. 9,210-5-11 in 1898-99 to Rs. 33,246-11-0, being an increase of Rs. 24,036-5-1 in the year under report, of which Rs. 22,193 were on account of Silver exported to Kashmir in previous years, refunds being held in abeyance pending the orders of Government, which were received during the year. In addition to the above, intimation has been received from the Accountant General that a total sum of Rs. 38,009-3-2 has been adjusted through the Exchange Account on account of refunds due under the new arrangements to the Kashmir Darbar for goods sent under seal to that State.

Drawback.

14. Under this head, payments were made to the extent of Rs. 15,444-4-5 in 1899-1900 against Rs. 19,349-8-5 in the previous year, being a decrease of Rs. 3,905-4-0, or 20 per cent. The falling-off is due to lesser payments on Sugar and Petroleum.

Summary—Financial.

Imperial Revenue.

15. The net Revenue during the year under review amounted to Rs. 27,74,783, being Rs. 4,17,089 in excess of the figures of the preceding year.

16. The following statement shows the gross and net collections under Imperial Revenue during the past 18 years, or from the date when duties on most articles were removed, *viz.*, 1882-83 :—

Imperial Receipts, 1882-83 *to* 1899-1900.

	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Gross ..	4,11,613	4,33,373	4,78,704	5,51,109	6,59,518	6,17,666	6,75,217	7,21,258	8,46,603
Net ...	4,08,712	4,30,689	4,72,766	5,40,765	6,50,454	6,09,695	6,61,886	7,07,529	8,36,344

	1891-92.	1892-93.	1893-94.	1894-95.	1895-96.	1896-97.	1897-98.	1898-99.	1899-1900.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Gross ..	8,42,200	7,79,952	8,41,727	16,67,300	22,86,145	23,89,345	27,97,299	23,86,473	28,61,971
Net ...	8,11,470	7,63,870	8,15,379	16,26,870	22,51,452	23,33,734	27,57,247	23,57,694	27,74,783

Provincial Revenue.

17. The gross and net realisations under this head during the past and preceding years were as follow :—

Provincial Receipts.	1898-99.	1899-1900.	Increase.	Decrease.
Gross	10,979	9,315	...	1,664
Deduct—				
Refunds	152	866	714	...
Net ...	10,827	8,449	...	2,378

It will be observed that there was a net decrease of Rs. 2,378.

Fluctuations.

18. The realisations under this head were from sixteen different sources, in five of which there has been an increase, whilst in eleven there has been a decrease. The aggregate increased receipts amounted to Rs. 390-11-4, while the total decrease was Rs. 2,054-10-9. The chief items contributing to the increase are fees for selecting and testing Petroleum to the extent of Rs. 220, sale of confiscated goods Rs. 45-8-4 and charges made under Section 139 of the Sea Customs Act, 1878, Rs. 111. The falling-off occurred chiefly in warehouse rent Rs. 401-3-6, fees for amendment of Customs documents Rs. 497, fees for Register Certificates Rs. 199-4-0, transhipment fees Rs. 181-15-0, sale proceeds of unclaimed goods Rs. 310-9-8, and fines and penalties under the Sea Customs Act Rs. 407-13-8. The absence of receipts on account of Register Certificates is due to the work of registering country craft under Act XIX of 1838 having been transferred to the Port Officer.

Imperial Expenditure.

Fluctuations—

Establishment.

19. There was an increase of Rs. 6,499-9-1 on account of Establishment, which is made up as follows :—

	Rs.	a.	p.
Chief Collector of Customs in Sind ...	663	7	11
Assistant Collectors of Customs ...	1,114	11	11
Customs Establishment	2,605	2	6
Statistical Establishment	943	4	10
Preventive Establishment	1,023	10	0
Boat Establishment	149	3	11
Total Rs.	6,499	9	1

The excess in the pay of the Chief Collector of Customs is due to the maximum pay of the appointment having been drawn for a longer period by Mr. Coghlan, who was on leave for portions of both years. The 1st Assistant Collector, having been promoted to the 5th Grade of Deputy Collectors, drew pay at Rs. 400 against Rs. 300 in the previous year. The increases in the pay of the subordinate Establishments is attributable to additional appointments having been sanctioned in Government Resolution No. 1367, dated 22nd February 1899, and also to allowances paid on account of grain compensation.

Miscellaneous.

20. There were seventeen heads under which expenditure was incurred on account of contingencies. There was an aggregate increase of Rs. 4,037-14-6 and a total decrease of Rs. 2,319-3-2, giving a net increase of Rs. 1,718-11-4.

21. The main items on which increased expenditure has been incurred are—

	Rs.	a.	p.
(1) Purchase of and Repairs to Dead Stock ...	150	5	0
(2) Boat Stores and Repairs	402	2	8
(3) Petty Supplies	178	0	10
(4) Water-supply	350	8	6
(5) Petty Repairs	95	10	0
(6) Purchase of Scales	130	0	0
(7) Petty Constructions, *i. e.*, erection of Wooden Cabins	850	0	0
(8) Extra-Hours' Fees	1,790	8	0

22. The Extra-Hours' Fees, which were hitherto drawn from "Personal Deposit Account" on cheques, are now made payable on contingent bills under instructions from the Accountant General.

23. The decrease in disbursements was chiefly on account of travelling allowance Rs. 432-11-4, clothing for peons Rs. 478-10-6, and rewards under the Sea Customs Act Rs. 1,299-0-10. The decrease in the first named item is due to the previous year having borne the expenses of two annual tours made in the year; in the second, to clothing not being due in the year under report; and in the last case, owing to the infliction of smaller penalties.

Percentage on Cost of Establishment to Collections.

24. The subjoined table gives the percentage of cost of Establishment against the receipts :—

Year.	Cost of Collection.	Percentage on			
		Imperial Receipts.		Total Receipts.	
		Gross.	Net.	Gross.	Net.
1898-99 ...	1,06,785	4·47	4·53	4·45	4·51
1899-1900 ...	1,13,284	3·96	4·08	3·94	4·07

Import Trade (with Foreign Countries).

25. The Import trade of the port of Karachi, both free and dutiable, exclusive of Treasure and transactions on behalf of Government, aggregated Rs. 4,22,62,370 during the year under report against Rs. 3,96,77,603 in the previous year, showing an increase of Rs. 25,84,767. The Imports of free merchandise have risen by Rs. 1,77,913, or 5 per cent., and those of dutiable merchandise by Rs. 24,06,854, or 7 per cent. The improvement in the former is noticeable chiefly in Grain and Pulse, Coke, Patent Fuel, Wool, raw, and Cotton Twist and Yarn, while in the latter the trade advanced in Brandy, Provisions, Brass (wrought), Machinery and Mill Work, Railway Plant and Rolling Stock, Chemicals, Tobacco, Kerosine Oil, Rapeseed, Cotton Goods, Silk Piece Goods, Woollen Piece Goods, Other Sorts of Wool Manufactures, Arms, Ammunition, etc. (other sorts), Glass Beads and False Pearls, Glass (Other Ware), Instruments and Apparatus, Soap, Toys, and Requisites for Games, and Umbrellas. The reasons assigned above for the increase in the revenue also explain the causes of the improvement in the trade.

Silver Imports.

26. The Imports of Silver from the United Kingdom during the past four years were as follow :—

	Ounces.
1896-97	12,98,675
1897-98	16,70,963
1898-99	8,96,828
1899-1900	4,52,798

Export Trade (with Foreign Countries).

27. There is a considerable decrease, amounting to Rs. 2,58,81,575, in exports (including Treasure) to foreign countries. The trade fell from Rs. 8,95,53,746 in 1898-99 to Rs 6,36,72,171 in 1899-1900. The articles responsible for the fall are chiefly Grain and Pulse and Seeds in free merchandise and Rice in dutiable merchandise, the value of the latter having gone down from Rs. 14,12,279 in 1898-99 to Rs. 5,32,670 in 1899-1900. The decrease in Grain and Pulse is due to smaller crops in Sind and in the Panjab in consequence of deficient inundation and rainfall and to large quantities having been drawn off by famine-stricken districts in India.

28. As required by Government Resolution No. 7687, dated the 14th September 1894, a statement is subjoined, showing the imports and exports of foreign and Indian Coffee during the past three years.

Coffee.—Imports and Exports.

	1897-98.	1898-99.	1899-1900.
Imports into Karachi.	Cwts.	Cwts.	Cwts.
From foreign ports	19	505	38
From Customs ports...	22	26	68
From Bombay	284	240	135
Exports from Karachi to Foreign Ports.			
Foreign Coffee	...	...	...
Indian Coffee	4	...	7

Shipping.

Steamers and Sailing Vessels entered and cleared.

29. The total number of Vessels (merchant steamers and square-rigged) that entered the Port during the year was 493 against 576 in the year preceding.

30. Sailing Vessels to the number of 2,428 arrived during the year under report against 1,131 in the previous year.

31. The number of Steamers and square-rigged Vessels that left the Port was 494 against 575 and that of sailing Vessels was 2,456 against 1,080 in the preceding year.

32. The number of Vessels which berthed at the different wharves in the Port was as follows :—

	Merewether Pier.	Erskine Wharf.	James Wharf.
Steamers, Mercantile Marine ...	28	125	57
Do. Royal Indian Marine ...	5	2	...

One native craft went alongside the Erskine Wharf.

33. The work done at the different wharves was as follows :—

At the Merewether Pier, fourteen vessels both discharged and took in cargo, five discharged and eight loaded, while six were berthed at the Pier and left without doing any work.

At the Erskine Wharf, fifty-five vessels both discharged and shipped cargo, thirty-five only discharged, thirty-one only loaded cargo, and seven were berthed at this wharf and left without doing any work.

At the James Wharf, thirty vessels both discharged and loaded cargo, seven only discharged and twenty took in cargo.

General Administration.

Customs Establishment—Strength and Pay.

34. The strength and pay of the Customs Establishment as it stood on the 31st March 1900 will be found in Appendix II.

Customs Documents.

35. The following statement shows the number of the more important documents dealt with under the Sea Customs Act VIII of 1878 during the past two years :—

Documents.		1898-99.	1899-1900.
Imports.			
Bills of Entry.			
For Dutiable Goods		17,314	18,779
For Free Goods		13,995	14,834
Manifests of square-rigged Vessels		576	491
Manifests of Native Craft ...	Foreign Ports ...	671	1,923
	Free Ports ...	744	849
Bonds		408	445
Passes for Bonded Goods		219	215
Exports.			
Dutiable Shipping Bills		2,092	2,258
Free Shipping Bills		14,789	16,834
Manifests of square-rigged Vessels		575	494
Manifests of Native Craft ...	Foreign Ports ...	655	2,080
	Free Ports ...	789	803
Drawback Bills		480	340
Drawback Notes		570	585
	Total ...	53,877	60,930

36. There is an aggregate increase of 7,053. A considerable increase will be noticed in the number of Manifests of Native Craft arrived from and departed to Foreign Ports, *viz.*, 1,923 and 2,080, in the year under report against 671 and 655, respectively, in the preceding year. This is due to a large number of such vessels having been employed for the conveyance of food-grains to ports in Cutch on account of famine prevailing there.

Gauging and Testing.

37. The number of consignments of Liquor and perfumed Spirits imported and received in the Gauging Department during the year under report was 1,783, comprising 3,667 items, out of which 769 consignments, made up of 1,637 items, were gauged, and the remaining 1,014 consignments, made up of 2,030 items, were passed after examination.

38. The testing of imported Spirits by distillation instead of by the hydrometer resulted in an accession to the revenue of Rs. 5,520, or nearly 0·98 per cent. The increase under different classes of Liquors was as follows :—

	Rs.
Brandy	2,622
Whisky	2,148
Rum	90
Gin, Old Tom and Holland	660

39. The percentage of obscuration found in potable Spirits is noted below :—

Brandy	*Nil* to	8·6	per cent.
Whisky	*Nil* to	1·3	„
Rum	*Nil* to	5·6	„
Gin, Old Tom, and Holland ...	*Nil* to	19	„

40. The testing of the undernoted samples of Spirits and Wines was carried out during the year under report in the Laboratory attached to this Customs House :—

Brandy	298
Whisky	827
Rum	26
Gin, Old Tom and Holland	79
Wines	10
Rectified Spirits	10
Spirits, other sorts	15
Mowra	122
Mosambi...	92
Grape Juice	1

41. The average strength of Brandy over-proof and under-proof ranged as follows during the past five years :—

	Over-proof	Under-proof
1895-1896	16·3 per cent.	12·6 per cent.
1896-1897	16·0 „	14·3 „
1897-1898	12·5 „	13·8 „
1898-1899	15·6 „	15·0 „
1899-1900	24·2 „	14·7 „

And that of Whisky was as follows :—

	Over-proof	Under-proof
1895-1896	7·3 per cent.	12·5 per cent.
1896-1897	6·6 „	12·4 „
1897-1898	5·2 „	13·0 „
1898-1899	4·9 „	13·2 „
1899-1900	5·7 „	14·3 „

42. The quantities of Rectified Spirits on which duty was paid during the year 1899-1900 and the year previous are noted below :—

	Proof Gallons.
1898-1899	777
1899-1900	718

showing a decrease of 59 gallons.

43. The average strength of Rectified Spirits was 63·4 per cent. over proof in the year under report against 64·5 in the previous year.

44. During the year under report, a case (containing 4 drums) of Old Tom Gin, containing 19 gallons 36 ounces proof Spirits, as also one case (containing 4 tins) of Old Tom, containing 20 gallons 30 ounces proof Spirits, were imported for the first time into Karachi from Hamburg. The drums were on examination found to contain 1·9 per cent. under-proof Spirits and the tins 0·2 per cent. over-proof Spirits.

45. Eighty-eight samples as under were sent to be tested by the Testing Officer at Manora :—

Kerosine Oil	56
Lubricating Oil	28
Turpentine	1
Body Varnish	1
Doubled-boiled Linseed Oil	1
Petroleum Resisting Composition... ...	1

The last item being found to be dangerous Petroleum, intimation of the importation was given to the District Magistrate. The quantity imported was 34 gallons.

46. The Chemical Analyser to the Government of Bombay also tested 97 samples, *viz.* :—

(1) Caustic Soda	1
(2) Alizarine	1
(3) Carbide of Calcium	2
(4) Double-boiled Paint Oil	1
(5) Linseed Oil	3
(6) Red Barytes	1
(7) Caoutchoucined Spirits	10
(8) Caoutchoucine	4
(9) Tinctures	2
(10) White Zinc Paint	1
(11) Turkey Red Oil	1
(12) Turpentine	1
(13) White Turpentine...	1
(14) Reduced White Turpentine	4
(15) Ultramarine Blue	3

(16) Red Oxide	5
(17) White Zinc	2
(18) Red Lead	1
(19) White Lead	2
(20) Scarlet Dye	1
(21) Soluble Dry Colour	1
(22) Dry Vermilion Colour	1
(23) Sugar	42
(24) Imitation German Silver Gold Thread ...	6

47. The results of the above tests were as follow:—

Out of the ten consignments of Caoutchoucined Spirits, eight were found to be permanently and effectually rendered unfit for human consumption. The remaining two were passed, after they had been rendered unfit for human consumption by the addition of caoutchoucine. The consignment of White Turpentine, one of Reduced Turpentine, the five consignments of Red Oxide, the two consignments of White Zinc and one of White Lead were all found to be not genuine. They were allowed to pass on payment of penalties, after the goods were duly marked in accordance with the requirements of the Indian Merchandise Marks Act IV of 1889.

Two consignments (20 and 21) described as "Scarlet Dye" and "Soluble Dry Colour" were found by the Chemical Analyser to be "Aniline Dye" and "Prussian Blue," respectively, and were passed on payment of duty at the Tariff valuation and on amendment of the bills of entry.

48. Since the receipt of Customs Circular No. 10 of 1899 and the Government of India No. 3447, dated 28th July 1899, the importers of bounty-fed Sugar have elected to pay the additional duty at the highest rate fixed for the country of production or export, and no Sugar is therefore being sent to Bombay for test.

49. The imports of Petroleum during the year were as follow:—

CASE OIL.

3 Steamers from New York with ...	64,538½ Cases.
3 Country Craft from Bombay with ...	5,303 „
Total ...	69,841½ Cases.

BULK OIL.

5 Steamers from Batoum with ...	20,97,305 Gallons.

50. The imports of Kerosine Oil from foreign ports during the past five years have been as under:—

	Gallons.
1895-96	15,63,888
1896-97	24,02,058
1897-98	48,48,615
1898-99	13,34,145
1899-1900	26,29,704

51. The year 1897-98 showed an abnormal increase, owing to some Oil destined for Bombay having been diverted to Karachi on account of the virulence of the plague at the time at the former port. The large stocks on hand affected the imports of 1898-99, but the year under review shows a recovery, as was only to be expected.

Harbour Craft.

52. The number of licenses issued to Cargo Boats under Section 79 of the Sea Customs Act VIII of 1878 during the year under report was 79 against 93 in the year previous.

Bonded Warehouses.

53. The quantity of Liquors and Petroleum remaining uncleared in licensed warehouses at the termination of the official year 1899-1900 stood as follows :—

		Liquid Gallons.
Liquors—		
Spirits—		
Brandy	...	9,791
Whisky	...	18,824
Rum	...	551
Gin	...	1,948
Liqueurs	...	383
Other Sorts	...	441
Total	...	31,938
Wines	...	1,514
Grand Total	...	33,452
Kerosine Oil—		
In Bulk—Imperial Gallons ...	...	4,00,462

54. The entire quantity was stored in private warehouses. No other description of goods remained in bond on the 31st March 1900.

Cancelled Court-Fees Stamps.

55. The number of Court-Fees Stamps of one-anna each that were registered and cancelled during the year, as directed in Government Resolution No. 4568, dated the 6th June 1885, in the Revenue Department, was 65,458, of the value of Rs. 4,091-2-0, against Rs. 54,830, valued at Rs. 3,426-14-0, in the previous year.

Light House Dues.

56. The collections made on account of the Great and Little Basses Light Dues during the year under report amounted to Rs. 2-10-6 only.

Customs Offences.

57. The total number of offences dealt with under the Sea Customs Act VIII of 1878 during the year was 501 against 573 in the year preceding. Of these, 233 were under the Indian Merchandise Marks Act in the year under notice against 250 in the year previous.

58. All these cases are exclusive of offences in which the offenders were merely warned.

59. A classified statement of the penalties inflicted for breaches of the several clauses of Section 167 will be found in Appendix III.

TRANSPORT OF SALT ACT, 1879, AND BOMBAY SALT ACT II OF 1890.

60. There was one case under the Bombay Salt Act II of 1890, in which a fisherman was detected in smuggling 30 sers 64 tolas of Salt. The offender was proceeded against, with the result that he was sentenced to pay a fine of Rs. 20, or in default to undergo imprisonment for 14 days. The fine was paid.

ABKARI ACT.

61. Two passengers from Kotesar were found in possession of 28 tolas and 19½ tolas of Bhang, respectively. The offenders were prosecuted and convicted.

OPIUM ACT.

62. No offences under this Act were detected by members of the Customs Establishment.

REMARKS ON THE ESTABLISHMENT.

63. Mr. R. N. Coghlan held charge of the office until 10th August 1899, when he proceeded on six months' special leave on urgent private affairs, and Mr. Jehangir Dosabhai Framji, who was appointed to act for him, joined on the 18th idem, Mr. C. F. D'Abreo, senior Assistant Collector, holding charge of the office in the interval. Mr. Coghlan having retired from the service on the 11th February 1900, Mr. Jehangir Dosabhai Framji was confirmed in the appointment, and I assumed charge of the office after the close of the year, on the latter proceeding on privilege leave.

The post of Second Assistant Collector was held successively by Mr. T. H. Marston, who was transferred to the Revenue Department on the 7th May 1899, Mr. H. L. Cross, who was transferred to the Presidency proper on the 3rd September last, Mr. E. R. Critchell, who acted up to 2nd February last, and Mr. P. Phillipowsky.

64. Mr. Jehangir Dosabhai Framji, whom I relieved on the 16th May last, has desired me to say that the conduct of the establishment throughout the year was very satisfactory, and to specially mention the names of Messrs. E. R. Critchell and A. D'Abreo, the two senior Officers of the Appraising Department, for the zeal and efficiency with which they continued to work. Mr. G. W. Judd's management and control of the Preventive Department has also continued to be very efficient. Mr. Jehangir has also desired me to bring prominently to notice his high appreciation of the valuable assistance he has received from Mr. C. F. D'Abreo, the senior Assistant Collector, and the zeal and ability with which that officer has discharged his important duties.

I have the honour to be,

Sir,

Your most obedient Servant,

W. E. YOUNG,

Acting Chief Collector of Customs in Sind.

APPENDIX I.

Statement showing the Receipts and Expenditure of the Customs Department in Sind for the year 1899-1900 contrasted with those of the year 1898-99.

RECEIPTS.	1899-1900.	1898-1899.	Increase.	Decrease.	Net Increase.	Net Decrease.
Imperial.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Import, Sea Customs ...	27,40,155 5 1	22,11,877 3 10	5,28,278 1 3	...	...	...
Export, Sea Customs ...	1,16,283 13 6	1,68,820 5 2	...	52,531 7 8	...	...
Extra Hours Fund ...	5,526 9 0	5,775 12 0	...	249 3 0	...	...
Total ...	28,61,970 11 7	23,86,473 5 0	5,28,278 1 3	52,780 10 8	4,75,497 6 7	...
Deduct—						
Refunds, Imports	71,255 14 2	9,210 5 11	62,045 8 3	...	...	...
Do. Exports	468 4 9	219 3 0	249 1 9	...	...	...
Do. Extra Hours ...	19 0 0	...	19 0 0	...	...	...
Drawbacks	15,444 4 5	19,349 8 5	...	3,905 4 0	...	...
Total ...	87,187 7 4	28,779 1 4	62,313 10 0	3,905 4 0	58,408 6 0	...
Net Imperial ...	27,74,783 4 3	23,57,694 3 8	4,17,089 0 7	...	4,17,089 0 7	...
Provincial.						
Warehouse Rents	560 2 3	961 5 9	...	401 3 6	...	...
Harbour Craft License Fees..	237 0 0	279 0 0	...	42 0 0	...	...
Sale Proceeds of Customs Trade Reports	20 0 0	15 0 0	5 0 0	...	...	...
Fees for amending Documents	2,292 0 0	2,789 0 0	...	497 0 0	...	...
Fees for duplicate Documents	292 0 0	299 0 0	...	7 0 0	...	...
Fees for Register Certificates.	...	199 4 0	...	199 4 0	...	...
Fees for selecting and testing Petroleum	374 0 0	154 0 0	220 0 0	...	...	...
Transhipment Fees... ...	164 6 0	346 5 0	...	181 15 0	...	...
Sale Proceeds of unclaimed Goods	876 10 2	1,187 3 10	...	310 9 8	...	...
Sale Proceeds of Government Stores	64 15 4	67 2 8	...	2 3 4	...	...
Fines and Penalties under the Sea Customs Act ...	4,215 4 4	4,623 2 0	...	407 13 8	...	...
Sale of Customs Tariff Act ...	12 3 0	3 0 0	9 3 0	...	...	...
Landing Charges	0 9 0	0 10 6	...	0 1 6	...	...
Sale of Confiscated Goods ...	94 8 4	49 0 0	45 8 4	...	...	...
Commission (5 per cent.) on Little Basses Light Dues ...	0 2 3	5 10 4	...	5 8 1	...	...
Miscellaneous Receipts under S. 139, Sea Customs Act ...	111 0 0	...	111 0 0	...	...	...
Total ...	9,314 12 8	10,978 12 1	390 11 4	2,054 10 9	...	1,663 15 5
Deduct—						
Miscellaneous Refunds ...	866 2 4	151 15 0	714 3 4	...	714 3 4	...
Net Provincial ...	8,448 10 4	10,826 13 1	...	2,378 2 9	...	2,378 2 9
Total Net Revenue—Imperial and Provincial	27,83,231 14 7	23,68,521 0 9	...	...	...	...

EXPENDITURE.	1899-1900.	1898-99.	Increase.	Decrease.	Net Increase.	Net Decrease.
Imperial.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Chief Collector of Customs...	8,566 10 6	7,903 2 7	663 7 11	...	...	...
Assistant Collectors of Customs	6,914 11 11	4,800 0 0	1,114 11 11	...	...	...
Customs Establishment ...	61,103 1 1	58,498 14 7	2,605 2 6	...	...	...
Statistical Establishment ...	7,054 3 2	6,110 14 4	943 4 10	...	...	...
Preventive Establishment ...	26,302 5 2	25,278 11 2	1,023 10 0	...	...	...
Boat Establishment ...	4,342 1 4	4,192 13 5	149 3 11	...	...	...
Total Salaries ...	1,13,284 1 2	1,06,784 8 1	6,499 9 1	...	6,499 9 1	...
Contingencies.						
Travelling Allowances ...	780 4 7	1,212 15 11	...	432 11 4	...	...
Purchase and Repairs of Dead-Stock	346 0 6	195 11 6	150 5 0	...	...	...
Boat Stores and Repairs ...	1,797 0 8	1,394 14 0	402 2 8	...	...	...
Official Postage Stamps ...	237 9 6	246 6 0	...	8 12 6	...	...
Service Telegram Charges ...	73 3 0	25 9 0	47 10 0	...	...	...
Purchase of Books... ...	12 10 6	10 15 0	1 11 6	...	...	...
Belts and Clothing to Peons...	3 6 0	482 0 6	...	478 10 6	...	...
Petty Supplies	1,598 0 3	1,419 15 5	178 0 10	...	...	...
Water-supply	565 4 10	214 12 4	350 8 6	...	...	...
Petty Repairs	140 8 0	44 14 0	95 10 0	...	...	...
Rents	220 10 10	220 10 10	...	...	...	...
Municipal House-Tax ...	435 10 0	394 4 0	41 6 0	...	...	...
Rewards in Customs Cases ..	1,080 8 0	2,379 8 10	...	1,299 0 10	...	...
Removal of sweepings from Customs House ...	36 0 0	36 0 0	...	...	...	...
Purchase of a Toney ...	...	100 0 0	...	100 0 0	...	...
Purchase of Scales ...	130 0 0	...	130 0 0	...	...	...
Petty Constructions i. e., Cabins	850 0 0	...	850 0 0	...	...	...
Extra Hours Fees... ...	1,790 8 0	...	1,790 8 0	...	...	...
Total ...	10,097 4 8	8,378 9 4	4,037 14 6	2,319 3 2	1,718 11 4	...
Total Expenditure ...	1,23,381 5 10	1,15,163 1 5	...	...	...	...

Karachi Customs House,
10th September 1900.

W. E. YOUNG,
Acting Chief Collector of Customs in Sind.

APPENDIX II.

Statement showing the Number of Appointments on each Scale of Pay debited to "9 Customs" as they stood on the 31st March 1900.

Particulars.	On Rs. 1,250.	On Rs. 400.	On Rs. 315.	On Rs. 300.	On Rs. 250.	On Rs. 225.	On Rs. 175.	On Rs. 160.	On Rs. 150.	On Rs. 140.	On Rs. 130.	On Rs. 125.	On Rs. 120.	On Rs. 110.	On Rs. 100.	On Rs. 87.	On Rs. 80.	On Rs. 75.	On Rs. 70.	On Rs. 65.	On Rs. 60.	On Rs. 50.	On Rs. 45.	On Rs. 40.	On Rs. 35.	On Rs. 30.	On Rs. 25.	On Rs. 20.	On Rs. 17.	On Rs. 15	On Rs. 14.	On Rs. 13.	On Rs. 12.	On Rs. 10.	On Rs. 9-8.	On Rs. 9 and under.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38
9.—*Customs.*																																					
Chief Collector of Customs ...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1
Assistant Collectors of Customs.	...	1	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2
Upper Subordinates	...	...	...	...	...	...	...	1	1	1	...	1	...	...	2	1	1	...	3	1	3	11	...	5	3	3	2	...	...	1	...	...	...	...	...	...	40
Gaugers, Appraisers, Inspectors, Weighmen, Duty Bill Examiners, Duty Calculators, Clerks, Gate-Keepers and Laboratory Men	...	...	1	...	1	1	1	...	1	...	1	...	1	1	2	...	...	1	...	...	1	5	1	5	4	3	3	2	...	...	...	...	...	...	...	...	35
Preventive Officers, Wharfingers, Tally Clerks and Clerks ...	...	...	...	...	1	...	1	...	1	...	...	2	...	...	4	...	...	4	...	...	...	...	...	...	1	2	4	4	...	...	...	...	...	...	...	...	24
Jamadars, Naiques, Peons Scalesmen and Sweepers ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	1	...	...	1	11	5	75	94
Boatmen and other Menials ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	1	1	...	6	4	9	1	...	...	...	23
Total ...	1	1	1	1	2	1	2	1	3	1	1	3	1	1	8	1	1	5	3	1	4	16	1	10	8	9	10	7	1	8	4	9	2	11	5	75	219

Karachi Customs House,
10th September 1900.

W. E. YOUNG,
Acting Chief Collector of Customs in Sind.

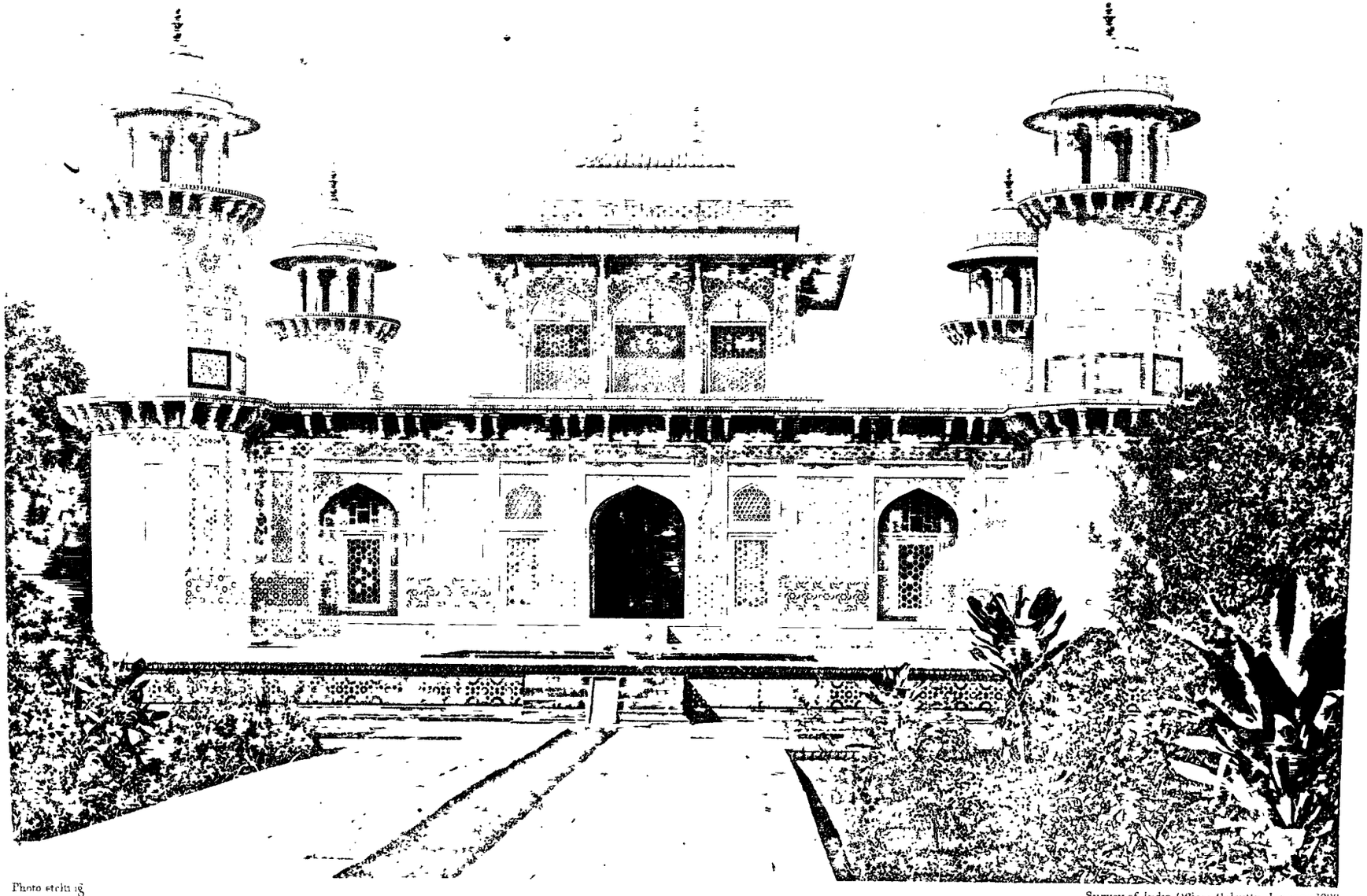

Photo etching

Survey of India Offices Calcutta, January 1903

TOMB OF ITMAD-UD-DAULA AGRA.

Enlarged from a negative by C. J. Watermouse.

APPENDIX III.

Statement showing the Number of Cases adjudicated by Customs Officers under the provisions of S. 167 of the Sea Customs Act VIII of 1878 during the year 1899-1900.

Nature of Offence.	No. of Cases.		Penalties adjudged.			No. of Cases appealed against.	No. of Cases in which original Decision was confirmed.	No. of Cases in which Penalties were remitted on appeal.	Remission of penalties.	
	Under Clause	No. of Cases.	Fines.	Fines in commutation					Fines.	Fines in commutation.
				Availed of.	Not availed of.					
			Rs. a. p.							
Landing and shipping goods contrary to the provisions of the Act	3	4	16 0 0	...	...	...	...	...	...	...
Importing goods in contravention of Chap. IV of the Sea Customs Act VIII of 1878 as amended by the Indian Merchandise Marks Act	8	233	2,079 0 0	...	...	...	...	...	...	...
Importing goods contrary to the provisions of Section 19 ...	8	1	25 0 0	...	...	...	...	...	...	...
Not delivering Manifest within the time prescribed under Section 54	15	11	22 0 0	...	...	...	...	...	...	...
Not accounting for goods entered in manifests	17	171	748 13 9	...	...	...	...	...	...	...
Landing goods in excess of boat-note	29	5	6 0 0	...	...	...	...	...	...	...
Goods shipped without permission except from a wharf or duly appointed place for the purpose	31	1	1 0 0	...	...	...	...	...	...	...
Goods waterborne by unlicensed cargo boats	32	3	3 0 0	...	...	...	...	...	...	...
Removing dutiable goods with the intention of defrauding revenue	36	1	2 0 0	...	...	...	...	...	...	...
Misdescription of goods and misstatement in Bills of Entry ...	37	65	1,340 3 9	...	...	...	...	...	...	...
Passing goods without due entry	39	1	2 0 0	...	...	...	...	...	...	...
Dutiable goods found concealed in passengers' baggage ...	40	2	12 0 0	...	...	...	...	...	...	...
Failing to give notice of short shipment	57	1	1 0 0	...	...	...	...	...	...	...
Landing goods at any place other than that for which they have been cleared	58	1	3 0 0	...	...	...	...	...	...	...
Sailing a vessel without obtaining Port Clearance ...	64	1	2 0 0	...	...	...	...	...	...	...

Karachi Customs House,
10th September 1900.

W. E. YOUNG,
Acting Chief Collector of Customs in Sind.

ANNUAL REPORT

ON

THE ADMINISTRATION OF THE CUSTOMS DEPARTMENT IN SIND

for the year 1900-1901

WITH

The Review thereof by the Commissioner in Sind.

Karachi:
PRINTED AT THE COMMISSIONER'S PRESS.
1901.

No. C-545 of 1901.

REVENUE DEPARTMENT.

Commissioner's Office,
Karachi, 6th August 1901.

Annual Administration Report of the Customs Department in Sind for 1900-1901.

Submitted to Government.

2. The report is prepared in the amended form according to the orders of the Government of India embodied in Government Resolution No. 2931, dated the 1st May 1901.

3. The report calls for little comment. It would be more interesting if the Chief Collector gave more details regarding the cause of fluctuations in imports and exports, *e.g.*, the reason why large quantities of German Brandy were imported and why the Sugar trade was diverted from Bombay to Karachi.

4. The decrease in the export of Grain, Pulse and Seeds was largely due no doubt to the bad season of 1899-1900, the grain of which would ordinarily be exported in 1900-1901; but another reason was the demand for those commodities in the country itself, owing to the scarcity which still prevailed in parts of India and kept up their prices.

5. The financial results of the Karachi Customs House compared with those of the previous year show an increase of Rs. 8,51,740, as will be seen from the contrasted statement given below :—

	1899-1900.	1900-1901.
NET IMPERIAL REVENUE.	Rs.	Rs.
Imports	26,53,455	34,90,671
Exports	1,15,820	1,23,832
Other Items	5,508	11,383
Total Net Imperial Revenue ...	27,74,783	36,25,886
Total Net Provincial Revenue ...	8,449	9,086
TOTAL NET REVENUE.		
Imperial and Provincial	27,83,232	36,34,972

This increase, coming as it does after a year in which the receipts were the largest ever realised, must be considered most satisfactory.

6. As the results tend to show, the Department has, in the Commissioner's opinion, been efficiently managed by Mr. Young and his Assistants.

R. GILES,
Commissioner in Sind.

To

The Chief Secretary to Government,
Revenue Department,
Bombay.

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ROYAL ASIATIC SOCIETY LIBRARY OF THE BOMBAY BRANCH

No. 4120 of 1901.

Karachi Customs House,
15th July 1901.

From

W. E. YOUNG, Esquire,
Chief Collector of Customs in Sind,
Karachi,

To

The COMMISSIONER in SIND,
Karachi.

Sir,

I have the honour to submit the Annual Administration Report of the Customs Department in Sind for the year 1900-1901.

Import Trade (with Foreign Countries).

2. Imports into the port of Karachi of articles both free and subject to duty, including Treasure, but exclusive of transactions on Government account, amounted during the year under report to Rs. 4,59,70,942 against Rs. 4,38,88,448 in the year 1899-1900, showing an increase of Rs. 20,82,494, or nearly 5 per cent. Imports of free merchandise show a considerable decrease, *viz.*, Rs. 8,37,663, or 22 per cent., having fallen from Rs. 38,85,178 in 1899-1900 to Rs. 30,47,515 during the year just ended. An improvement to the extent of Rs. 42,16,229, or 11 per cent., is noticeable in imports of dutiable articles. The decline in imports of free Merchandise is due to smaller receipts of Machinery and Millwork, Coal, Coke and Patent Fuel, Wool, raw, and Cotton Twist and Yarn. Larger imports of Brandy, Provisions, Sugar, Steel, Drugs and Medicines, Kerosine Oil (in bulk), Wool, manufactured (Shawls and other sorts), and Matches chiefly contributed to the rise in dutiable Merchandise. The causes mentioned in paragraph 13 in explanation of the fluctuations in the revenue also hold good for the rise and fall in the trade.

Silver Imports.

3. The import trade in Silver with the United Kingdom for the past four years is shown below :—

	Ounces.
1897-98	... 16,70,963
1898-99	... 8,96,828
1899-1900	... 4,52,798
1900-1901	... 89,550

4. The subjoined table shows the imports of Kerosine Oil from foreign ports during the past five years :—

	Gallons.
1896-97	... 24,02,058
1897-98	... 48,48,615
1898-99	... 13,34,145
1899-1900	... 26,29,704
1900-1901	... 35,19,483

5. The year under report shows an increase of 8,89,779 gallons in Kerosine Oil, the cause of which will be found explained in paragraph 13. The imports include 31,24,201 gallons of bulk Oil received from Batoum.

Export Trade (with Foreign Countries).

6. The Export trade (including Treasure) of the port of Karachi with foreign countries this year is only about half that of the year previous. It dwindled down from Rs. 6,36,72,171 in 1899-1900 to Rs. 3,39,04,167. The articles responsible for this fall are Grain and Pulse (chiefly Wheat), Hides, raw, Seeds, and Wool, raw. Dutiable Merchandise, Rice, however, shows an improvement. The decrease in Grain and Pulse and Seeds is attributed to smaller crops in Sind and the Panjab owing to low inundations and a scanty rainfall.

7. The following table contrasts the quantity of Foreign and Indian Coffee imported and exported during the past three years, and is given as required by Government Resolution No. 7687, dated the 14th September 1894:—

	1898-99.	1899-1900.	1900-1901.
	Cwts.	Cwts.	Cwts.
Imports into Karachi.			
From Foreign Ports	505	38	2
From Customs Ports (other than Bombay).	26	68	38
From Bombay	240	135	153
Exports from Karachi to Foreign Ports.			
Foreign Coffee	...	...	...
Indian Coffee	...	7	4

Financial Results.

8. The receipts and expenditure during the year under report contrasted with the corresponding figures for the preceding year will be found in Appendix I.

Revenue and Expenditure.

9. The subjoined table shows the receipts under the head of Customs, Imperial, for the last five years:—

Imperial Customs Receipts from 1896-97 to 1900-1901.

	1896-97.	1897-98.	1898-99.	1899-1900.	1900-1901.
	Rs.	Rs.	Rs.	Rs.	Rs.
Net Import Receipts ...	22,72,464	26,63,319	21,83,317	26,53,455	34,90,671
Net Export Receipts ...	61,231	93,742	1,68,601	1,15,820	1,23,333
Net Extra Hours Fees ...	39	186	5,776	5,508	10,480
Recoveries of Cost of Establishment paid by private Companies.	...	...	...	...	903
Total Net Revenue ...	23,33,734	27,57,247	23,57,694	27,74,783	36,25,887

Import Duties.

10. The Customs Duties were levied under Act III of 1896 during the year under report.

11. Appendix II shows the gross and net realisations from Import Duty on all articles, except Salt, during each of the past two years. The duty on Salt is credited to the Salt Department. *Vide* Appendix II.

12. *Fluctuations.*—There is an advance of Rs. 9,63,614, or 35 per cent., in the gross Import Duty, which rose from Rs. 27,40,149 in 1899-1900 to Rs. 37,03,763 during the year under review.

13. The causes of increase and decrease in the principal articles are mentioned below :—

Liquors.—The increase of Rs. 15,335 in Liquors is due chiefly to large imports of German Brandy.

Provisions and Woollen Goods.—The enhanced realisations on Provisions (Rs. 14,963) are due to larger imports of Ghi from Turkey in Asia and Mekran and Sonmiani, and in Woollen Goods (Rs. 10,257) to larger receipts of Woollen Yarn for the Panjab market.

Sugar.—The increase under this head (Rs. 9,09,331) is attributable to the trade having been diverted from Bombay to this port. The figures include the countervailing duty.

Petroleum.—The improvement in receipts (Rs. 1,07,052) on account of Petroleum may be ascribed to the opening of new Oil agencies in the Panjab.

The articles that show a diminution are noted below :—

Arms, Ammunition and Military Stores.—The falling-off of Rs. 6,521 in Arms and Ammunition may be ascribed to the restrictions placed on imports.

Metals.—In Silver, there is a decrease of Rs. 33,454, owing to the demand having fallen off in consequence of the famine, while in the other metals there is an improvement, which is attributable to trade fluctuations.

Cotton Piece Goods.—The decline under this head amounts to Rs. 59,755, which is due to overstocked markets and also to high prices ruling in Europe.

Export Duty on Rice.

14. There is an increase of Rs. 7,631 in the gross Export Duty realised this year, which amounted to Rs. 1,23,920 against Rs. 1,16,289 in the year previous. The rise is ascribed to larger shipments of Rice owing to good crops. *Vide* Appendix I.

Refunds and Drawbacks.

15. The Refunds of Import Duty and Drawback granted during the past two years are shown in detail in Appendix II. The total amount of Refunds on Export Duty was Rs. 87 during the year under review against Rs. 468 last year.

Refunds of Export Duty.

Refunds of Import Duty.

16. Payments under Refunds of Import Duty rose by Rs. 96,473, the figures for the past two years being Rs. 33,245 and Rs. 1,29,718, respectively. The amount refunded on account of Sugar is Rs. 1,26,528 (including Rs. 1,24,425 on account of differential duty refunded under the orders of the Government of India on bounty-fed Sugar) against Rs. 2,494 in the year previous. In addition to the above, intimation has been received from the Accountant General that an aggregate sum of Rs. 59,086 has been adjusted through the Exchange Account on account of Refunds to the Kashmir Darbar on exports under Customs seal to Kashmir.

Vide Appendix II.

Drawback.

17. Disbursements on account of Drawback also advanced from Rs. 15,445 in 1899-1900 to Rs. 24,288 in the year under report or to the extent of Rs. 8,843. The increase is due to larger payments on account of Sugar and Petroleum.

Provincial Revenue.

18. The realisations under this head will be found in detail in Appendix I.

Imperial Expenditure.

Establishment.

19. The increase under Salaries is chiefly due to the payment of retrospective increments to certain members of the establishment in lieu of fees previously drawn by them, and to the entertainment of a Special Bond Establishment, the cost of which is, however, recovered from the firm concerned and shown on the Receipts side.

The increase under Extra Hours Fees is only an apparent one, as the figures for 1899-1900 show the payments of only a portion of that year, the balance having been paid from a personal deposit account, to which the receipts and payments were formerly credited and debited.

Percentage of Cost of Establishment to Collections.

20. The following statement gives the percentage of Cost of Establishment against the Receipts :—

Year.	Cost of Collection.	Percentage on			
		Imperial Receipts.		Total Receipts.	
		Gross.	Net.	Gross.	Net.
1899-1900 ...	1,13,284	3·96	4·08	3·94	4·07
1900-1901 ...	1,18,674	3·09	3·27	3·08	3·26

Shipping.

Steamers and Sailing Vessels entered and cleared.

21. The total number of Vessels (merchant steamers and square-rigged) that entered port during the year under report was 445 against 493 in the preceding year.

22. Sailing Vessels to the number of 2,295 arrived during the year under Report against 2,428 in the previous year.

23. The number of Steamers and square-rigged Vessels that left the port during the year was 443 against 494, whilst the numbers of sailing Vessels were 2,218 and 2,456, respectively.

Harbour Craft.

24. The number of licenses issued to Cargo Boats under Section 79 of the Sea Customs Act VIII of 1878 during the year under notice was 92 against 79 in the preceding one.

Gauging and Testing.

25. The number of consignments of Liquor and perfumed Spirits imported and received in the Gauging Department during the year under report was 1,880, comprising 3,514 items, out of which 803 consignments, made up of 1,739 items, were gauged, and the remaining 1,077 consigments, made up of 1,775 items, were passed after examination.

26. The average strength of Brandy over-proof and under-proof ranged as follows during the past five years :—

	Over-proof.	Under-proof.
1896-1897	16·0 per cent.	14·3 per cent.
1897-1898	12·5 „	13·8 „
1898-1899	15·6 „	15·0 „
1899-1900	24·2 „	14·7 „
1900-1901	21·6 „	16·9 „

And that of Whisky was as follows :—

1896-1897	6·6 „	12·4 „
1897-1898	5·2 „	13·0 „
1898-1899	4·9 „	13·2 „
1899-1900	5·7 „	14·3 „
1900-1901	5·5 „	15·8 „

27. Sixty-four samples were sent to be tested by the Petroleum Testing Officer, Manora. Forty-three samples were also sent to the Chemical Analyser to the Government of Bombay for testing during the year under report.

28. Out of the samples sent to the Chemical Analyser, five were of Caoutchoucine and one of Caoutchoucined Spirits. The latter and two of the former were found to pass the tests, the remaining three samples of Caoutchoucine being pronounced unfit for the purpose of denaturalising Spirits.

Ten samples of Paints out of twenty sent for examination were found to be not genuine, and the consignments from which they were taken were allowed to pass on payment of penalties, after the false trade descriptions on the packages containing the goods were qualified in accordance with the requirements of the Indian Merchandise Marks Act IV of 1889.

Customs Offences.

29. The number of offences under the Sea Customs Act VIII of 1878 disposed of during the year was 504 against 501 in the preceding one. Of these, 268 fell under the Indian Merchandise Marks Act against 233 in the previous year. *Vide* Appendix III.

30. All these cases are exclusive of those in which the persons concerned were merely warned.

31. A classified statement of the penalties inflicted for breaches of the several clauses of Section 167 of the Sea Customs Act is annexed, Appendix III.

Remarks on the Establishment.

32. The conduct of the establishment throughout the year has been very satisfactory. Mr. C. F. D'Abreo, the senior Assistant Collector, continued to work with zeal and ability, and was of much assistance to me in administering the Department, while Mr. P. Phillipowsky, the 2nd Assistant Collector, has also given satisfaction. Of the subordinate officers, I would specially mention Mr. G. W. Judd, the Head Preventive Officer, whose management of the Preventive Department has been efficient, and Messrs. E. R. Critchell and A. D'Abreo, of the Appraising Department, who have discharged their duties with tact and energy.

I have the honour to be,

Sir,

Your most obedient Servant,

W. B. YOUNG,
Chief Collector of Customs in Sind.

APPENDIX I.

(*Vide* PARAGRAPHS 8 AND 19.)

Statement showing the Receipts and Expenditure of the Customs Department in Sind for the year 1900-1901 contrasted with those of the year 1899-1900.

RECEIPTS.	1900-1901.	1899-1900.	Increase.	Decrease.	Net Increase.	Net Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Imperial.						
Import, Sea Customs ...	37,03,764 8 8	27,40,155 5 1	9,63,609 3 7	...	9,63,609 3 7	...
Export, Sea Customs ...	1,23,919 15 9	1,16,288 13 6	7,631 2 3	...	7,631 2 3	...
Extra Hours Fees ...	10,480 8 0	5,526 9 0	4,953 15 0	...	4,953 15 0	...
Recoveries of Cost of Special Bond Establishment paid by private Companies ...	902 8 6	...	902 8 6	...	902 8 6	...
Total ...	38,39,067 8 11	28,61,970 11 7	9,77,096 13 4	...	9,77,096 13 4	...
Deduct—						
Refunds, Imports	1,88,805 0 2	71,255 14 2	1,17,549 2 0	...	...	...
Do. Exports	87 6 0	468 4 9	...	380 14 9	...	...
Do. Extra Hours Fees ...	...	19 0 0	...	19 0 0	...	...
Drawbacks	24,288 13 9	15,444 4 5	8,844 9 4	...	...	...
Total ...	2,13,181 3 11	87,187 7 4	1,26,393 11 4	399 14 9	1,25,993 12 7	...
Net Imperial ...	36,25,886 5 0	27,74,783 4 3	8,51,103 0 9	...	8,51,103 0 9	...
Provincial.						
Warehouse and Wharf Rent...	367 10 11	560 2 3	...	192 7 4	...	...
Harbour Craft License Fees...	276 0 0	237 0 0	39 0 0	...	...	...
Sale Proceeds of Customs Trade Reports	10 0 0	20 0 0	...	10 0 0	...	...
Sale Proceeds of Customs Manual and Translation of G.R. No. 308 S.R. 19-1-1900,	*377 4 0	...	377 4 0	...	...	...
Sale Proceeds of Customs Tariff Act	4 6 0	12 3 0	...	7 13 0	...	...
Sale Proceeds of Unclaimed Goods	345 0 1	876 10 2	...	531 10 1	...	...
Sale Proceeds of Confiscated Goods	4 11 4	94 8 4	...	89 13 0	...	...
Sale Proceeds of Government Old Stores	25 3 4	64 15 4	...	39 12 0	...	...
Fees for amending Documents	2,475 0 0	2,292 0 0	183 0 0	...	...	...
Fees for duplicate Documents	317 0 0	292 0 0	25 0 0	...	...	...
Fees for selecting and testing Petroleum and non-potable Spirits	324 0 0	374 0 0	...	50 0 0	...	...
Fines and Penalties under the Sea Customs Act ...	4,572 7 3	4,215 4 4	357 2 11	...	...	...
Transhipment Fees ...	489 7 0	164 6 0	325 1 0	...	...	...
Commission (5 per cent.) on Great and Little Basses Light Dues	...	0 2 3	...	0 2 3	...	...
Landing Charges	...	0 9 0	...	0 9 0	...	...
Miscellaneous Receipts under S. 139, Sea Customs Act ...	110 0 7	111 0 0	...	0 15 5	...	...
Total ...	9,698 2 6	9,314 12 8	1,306 7 11	923 2 1	383 5 10	...
Deduct—						
Miscellaneous Refunds ...	612 9 1	866 2 4	...	353 9 3	...	253 9 3
Net Provincial ...	9,085 9 5	8,448 10 4	636 15 1	...	636 15 1	...
Total Net Revenue—Imperial and Provincial	36,34,971 14 5	27,83,231 14 7	...	...	...	...

EXPENDITURE.	1900-1901.	1899-1900.	Increase.	Decrease.	Net Increase.	Net Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Imperial.						
Chief Collector of Customs...	9,244 14 3	8,566 10 6	678 3 9	...	...	...
Assistant Collectors ...	5,609 4 7	5,914 11 11	...	305 7 4	...	...
Customs Establishment ...	56,603 2 2	61,104 1 1	...	4,500 14 11	...	...
Statistical Establishment ...	7,139 1 8	7,054 3 2	84 14 6	...	...	...
Preventive Establishment ...	23,231 7 4	26,302 5 2	...	3,070 13 10	...	...
Peons of all Sections ...	11,659 11 9	...	†11,659 11 9	...	...	...
Boat Establishment ...	4,432 14 5	4,342 1 4	90 13 1	...	...	...
Special Bond Establishment paid by private Companies.	753 8 0	...	753 8 0	...	...	...
Total Salaries ...	1,18,674 0 2	1,13,284 1 2	13,267 3 1	7,877 4 1	5,389 15 0	...
Contingencies.						
Travelling Allowances ...	906 3 6	780 4 7	125 14 11	...	...	...
Purchase and Repairs of Dead Stock	198 11 6	346 0 6	...	147 5 0	...	...
Boat Stores and Repairs ...	1,446 2 2	1,797 0 8	...	350 14 6	...	...
Service Postage Stamps ...	248 10 0	237 9 6	11 0 6	...	...	...
Service Telegram Charges ...	93 15 0	73 3 0	20 12 0	...	...	...
Purchase of Books... ...	12 14 0	12 10 6	0 3 6	...	...	...
Belts and Clothing to Peons...	585 6 7	3 6 0	582 0 7	...	...	...
Petty Supplies	1,182 6 4	1,598 0 3	...	415 9 11	...	...
Water-supply	456 13 4	565 4 10	...	108 7 6	...	...
Petty Repairs	99 0 6	140 8 0	...	41 7 6	...	...
Rents	220 10 10	220 10 10	...	...	...	...
Municipal House Tax ...	421 6 0	435 10 0	...	14 4 0	...	...
Rewards in Customs Cases ...	1,480 0 0	1,080 8 0	399 8 0	...	...	...
Removal of Sweepings from Customs House ...	36 0 0	36 0 0	...	...	...	...
Petty Constructions, *i. e.*, Cabins	...	850 0 0	...	850 0 0	...	...
Purchase of Scales ...	...	130 0 0	...	130 0 0	...	...
Extra Hours Fees... ...	7,194 8 0	1,790 8 0	5,404 0 0	...	...	...
Clothing to Special Bond Establishment paid by private Companies ...	13 0 0	...	13 0 0	...	...	...
Total ...	14,595 11 9	10,097 4 8	6,556 7 6	2,058 0 5	4,498 7 1	...
Total Expenditure ...	1,33,269 11 11	1,23,381 5 10	...	...	...	...

* Regarding regulations for preventing collisions at sea.

† The pay of the Peons of all sections have been shown separately instead of the same having been shown in the various sub-establishments as in previous years.

Karachi Customs House,
15th July 1901.

W. E. YOUNG,
Chief Collector of Customs in Sind.

APPENDIX II.

(*Vide* PARAGRAPHS 11, 15 AND 16.)

Statement showing Details of gross and net Realisations of Import Duty, exclusive of Duty on Salt.

No.	Head.	1899-1900.			Net Receipts.	1900-1901.			Net Receipts.
		Gross Receipts.	Refunds.	Drawbacks.		Gross Receipts.	Refunds.	Drawbacks.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Arms, Ammunition and Military Stores ...	12,908	6,527	...	6,381	6,387	2,687	49	3,651
2	Liquors—								
	Potable Spirits ...	5,43,457	10	434	5,43,013	5,55,237	14	241	5,54,982
	Other Liquors ...	89,605	155	169	89,281	93,160	14	135	93,011
3	Opium	162	...	...	162	264	...	...	264
4	Salted Fish, wet or dry ...	1,208	...	...	1,208	507	...	...	507
5	Coffee	95	...	...	95	5	...	...	5
6	Fruits and Vegetables ..	51,326	41	113	51,172	51,401	...	349	51,052
7	Mineral and Ærated Waters, etc.	106	...	...	106	83	...	...	83
8	Provisions, Oilmanstores and Groceries ..	57,461	30	95	57,336	72,424	...	275	72,149
9	Spices	42	...	...	42	72	...	...	72
10	Sugar	7,87,285	2,494	5,326	7,79,465	16,96,616	1,26,528	9,465	15,60,623
11	Tea	96	...	...	96	802	...	...	802
12	Chemical Products and Preparations	14,234	...	12	14,222	19,709	...	41	19,668
13	Drugs, Medicines and Narcotics ...	19,480	5	27	19,448	21,872	...	...	21,872
14	Dyeing and Tanning Materials	3,709	...	...	3,709	1,289	...	...	1,289
15	Hardware and Cutlery, including Ironmongery, &c.	36,070	373	51	35,646	33,638	...	88	33,550
16	Metals—								
	Unwrought and wrought, and Articles, &c. ...	63,493	22,218	218	41,057	39,555	40	8	39,507
17	Oils—								
	Petroleum	1,41,229	...	1,456	1,39,773	2,48,281	266	5,847	2,42,168
	Other Sorts (except Mineral)	784	...	...	784	776	2	...	774
18	Apparel, including Drapery, Haberdashery, &c. ...	40,757	18	18	40,721	38,626	...	145	38,481
19	Brushes and Brooms, all sorts	653	...	...	653	592	...	...	592
20	Building and Engineering Materials, &c. ..	3,841	...	...	3,841	3,750	...	...	3,750
21	Cabinetware and Furniture.	4,056	...	16	4,040	3,057	...	4	3,053
22	Candles	1,634	...	38	1,596	2,896	15	37	2,844
23	Carriages and Carts, including Bicycles, &c. ...	8,422	278	18	8,126	9,219	...	...	9,219
24	Clocks, Watches and other Time-keepers, &c. ...	837	...	...	837	887	...	...	887
25	Cordage, Rope and Twine, &c.	159	...	...	159	101	...	...	101
26	Cotton and Articles made of Cotton—								
	Cotton—Piece Goods—								
	Grey, unbleached ...	2,04,082	...	934	2,03,148	1,57,098	...	1,808	1,55,285
	White, bleached ...	2,18,752	67	838	2,17,847	2,50,802	1	960	2,49,841
	Coloured, Printed or Dyed	2,38,790	...	1,002	2,37,788	1,93,974	9	940	1,93,025
	Cotton—Hosiery and other manufactured Cotton, &c.	4,601	...	...	4,601	3,351	...	14	3,337
27	Earthenware—China, China Clay, &c.	3,834	...	2	3,832	3,329	...	...	3,329
28	Fireworks, all sorts, &c. ...	258	...	...	258	307	...	...	307
29	Flax and Articles made of Flax, &c.	3,246	...	...	3,246	1,768	...	...	1,768
30	Glass, Glassware and False Pearls	16,704	...	4	16,700	13,755	...	92	13,663
31	Gums, Gum Resins, and Articles made of, &c. .	1,308	...	...	1,308	1,375	...	1	1,374
32	Hides and Skins (except Raw or Salted), &c. ...	382	...	...	382	93	...	...	93
33	Instruments—Apparatus and Appliances, &c. ...	11,992	19	83	11,890	12,526	79	45	12,402
34	Ivory and Ivory ware ...	237	...	...	237	355	...	...	355
35	Jewellery and Jewels, &c. ...	2,903	...	13	2,890	2,496	...	18	2,478
36	Jute—Articles made of ...	874	...	...	874	221	...	...	221
37	Leather, and Articles made of Leather, &c. ..	6,264	...	10	6,254	5,006	...	19	4,987
38	Mats and Mattings ..	1,324	...	...	1,324	604	...	...	604
39	Oil Cloth and Floor Cloth ..	569	...	...	569	216	...	...	216

No.	Head.	1899-1900. Gross Receipts.	Refunds.	Drawbacks.	Net Receipts.	1900-1901. Gross Receipts.	Refunds.	Drawbacks.	Net Receipts.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
40	Paints, Colours, Painters' Materials, &c. ...	6,612	2	...	6,610	6,315	...	...	6,315
41	Papers, Pasteboards, Millboards, &c.	7,720	2	...	7,718	9,110	...	...	9,110
42	Perfumery	451	..	13	438	442	...	...	442
43	Pitch, Tar and Dammer ...	1,488	...	..	1,488	1,722	...	...	1,722
44	Seeds	4,743	...	2,888	1,855	4,804	...	2,818	1,986
45	Shells and Cowries ...	585	...	...	585	378	...	...	378
46	Silk and Articles made of Silk	8,704	...	79	8,625	14,606	...	24	14,582
47	Soap	6,728	...	...	6,728	7,295	...	...	7,295
48	Stationery, excluding Paper	5,536	...	...	5,536	4,750	..	...	4,750
49	Stone and Marble and Articles, &c.	81	...	...	81	76	...	...	76
50	Toilet Requisites ...	1,278	...	...	1,278	1,402	...	...	1,402
51	Toys, including Toy Books and Requisites, &c. ...	8,134	...	...	8,134	6,750	...	67	6,683
52	Umbrellas	5,113	...	...	5,113	1,334	11	...	1,323
53	Wood and Timber (except Firewood), &c. ...	3,525	...	...	3,525	4,283	1	...	4,282
54	Wool—Articles made of ...	57,303	...	...	57,303	67,560	51	...	67,509
55	All other Articles unenumerated ...	20,840	1,006	1,588	18,246	22,413	...	798	21,615
56	Articles imported by Post (including Recoveries made by Postal authorities)	2,079	...	...	2,079	2,046	...	...	2,046
	Total ...	27,40,149	33,245	15,445	26,91,459	37,03,763	1,29,718	24,288	35,49,757

W. E. YOUNG,
Chief Collector of Customs in Sind.

Karachi Customs House,
15th July 1901.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY.

APPENDIX III.

(*Vide* PARAGRAPHS 29 AND 31.)

Statement showing the Number of Cases adjudicated by Customs Officers under the provisions of S. 167 of the Sea Customs Act VIII of 1878 during the year 1900-1901.

Nature of Offence.	No. of Cases.		Penalties adjudged.			No. of Cases appealed against.	No. of Cases in which original Decision was confirmed.	No. of Cases in which Penalties were remitted on appeal.	Remission of penalties.	
	Under Clause	No. of Cases.	Fines.	Fines in commutation					Fines.	Fines in commutation.
				Availed of.	Not availed of.					
			Rs. a. p.							
Importing Goods in contravention of Chap. IV of the Sea Customs Act VIII of 1878 as amended by the Indian Merchandise Marks Act	8	268	2,962 0 0	...	...	...	...	...	...	...
Not delivering Manifest within the time prescribed under Section 54	15	1	2 0 0	...	...	...	...	...	...	...
Not accounting for Goods entered in Manifests	17	170	888 9 10	...	...	...	...	...	...	...
Landing Goods in excess of Boat-note	29	3	3 0 0	...	...	...	...	...	...	...
Misdescription of Goods...	37	56	214 10 0	...	...	...	...	...	...	...
Passing Goods out of Customs House without due entry ...	39	1	1 0 0	...	...	...	...	...	...	...
Dutiable Goods found concealed in passengers' baggage ...	40	1	5 0 0	...	...	...	...	...	...	...
Failing to give notice of short shipment	57	1	1 0 0	...	...	...	...	...	...	...
Failing to comply with the provisions of Section 158 of the Sea Customs Act	64	1	5 0 0	...	...	...	...	...	...	...
Transhipping Cargo without Customs supervision ...	54	1	10 0 0	...	...	...	...	...	...	...
Goods not specified in a duly passed S/B taken on board of a vessel contrary to the provisions of Section 137 of the Sea Customs Act	56	1	10 0 0	...	...	...	...	...	...	...

Karachi Customs House,
15th July 1901.

W. E. YOUNG,
Chief Collector of Customs in Sind.

Annual Reports.

Report on the Administration of the Karáchi Customs House for the year 1900-1901.

No. 5986.

REVENUE DEPARTMENT.

Bombay Castle, 24th August 1901.

Memorandum from the Commissioner in Sind, No. C.—545, dated 6th August 1901—Submitting with his remarks a letter No. 4120, dated 15th July 1901, from the Chief Collector of Customs in Sind, who submits the Annual Report on the Administration of the Karáchi Customs House for the year 1900-1901.

RESOLUTION.—Government concur in the views expressed by the Commissioner both as regards the satisfactory financial results and the efficiency of the departmental personnel.

P. J. MEAD,

Under Secretary to Government.

To

The Commissioner in Sind,
The Commissioner of Customs, Salt, Opium and A'bkári,
The Chief Collector of Customs in Sind,
The Accountant General,
The Government of India,
The Secretary of State for India. } By letter.

Rev 1490

No. of 1901.

Copy forwarded for information and guidance to

ANNUAL REPORT

ON

THE ADMINISTRATION OF THE CUSTOMS DEPARTMENT IN SIND

for the year 1902-1903.

Karachi:
PRINTED AT THE COMMISSIONER'S PRESS.
1903.

No. C-456 of 1903.

Revenue Department.

Commissioner's Office,
Karachi, 26th August 1903.

Report on the administration of the Customs Department in Sind, 1902-1903.

Forwarded to Government.

The Chief Collector has submitted a clear report, and the Commissioner has no remarks to offer on it.

A decrease of one-third in the receipts being *primâ facie* a very serious thing, the Commissioner had the total receipts for the last ten years taken out, and the receipts on articles other than Sugar shown separately and the receipts on Sugar shown separately. The table is given below, as Government may be perhaps interested in seeing it. It shows clearly that it is to Sugar chiefly that the striking variations of the last three years' total receipts are due, and that the receipts this year from other articles have—looking to the corresponding figures of the preceding ten years—been not unsatisfactory :—

	1892-93.	1893-94.	1894-95.	1895-96.	1896-97.	1897-98.	1898-99.	1899-1900.	1900-1901.	1901-1902.	1902-1903
Ordinary Receipts (excluding Sugar) ...	6,78,486	7,51,848	15,36,623	19,06,582	19,09,142	21,98,832	18,54,053	19,11,904	19,89,134	25,90,441	24,87,371
Receipts from Sugar ...	...	...	...	2,75,880	3,63,322	4,64,493	3,29,266	7,79,4 5	15,6 ,0 23	23,79,335	6,78,234
Total ...	6,78,486	7,51,848	15,36,623	21,82,462	22,72,464	26,63,325	21,83,319	26,91,459	35,49,757	49,69,776	31,65,605

A. CUMINE,
Commissioner in Sind.

To

The CHIEF SECRETARY to GOVERNMENT,
Revenue Department,
Bombay.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

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Note.—The maximum limit of the body of the report has been fixed at 8 pages (*vide* Government of India letter No. 1639 S.-R., dated the 25th March 1901, printed in the preamble to Government Resolution, Revenue Department, No. 2931, dated the 1st May 1901).

No. 4673 of 1903.

Karachi Customs House,
20th July 1903.

From

E. H. AITKEN, Esquire, B.A.,
Acting Chief Collector of Customs in Sind,
Karachi,

To

The COMMISSIONER in SIND,
Karachi.

Sir,

I have the honour to submit the Annual Administration Report of the Customs Department in Sind for the year 1902-1903. The Department was controlled throughout the year by Mr. W. E. Young. There were no important changes in the *personnel.*

2. During the year under report, the total value of the trade of the Province of Sind (both Foreign and Coasting), excluding transactions on Government account, amounted to Rs. 19,39,87,053 against Rs. 23,41,54,592 in 1901-1902, showing a decrease of 17 per cent.

Import Trade (with Foreign Countries).

3. There is a decrease amounting to Rs. 1,03,39,145 or 16 per cent. in the total value of Merchandise (free and dutiable) and Treasure (excluding Government Stores and Treasure) imported into Karachi, the figures for the past two years being Rs. 6,53,61,072 and Rs. 5,50,21,927, respectively. The articles responsible for the decrease are Cotton Twist and Yarn, Coal and Coke, raw Wool, Dates, Ghi, refined Sugar, Iron, Steel, and Cotton Piece Goods. The causes of decrease in the various items are given in paragraph 14, below.

Silver Imports.

4. The import trade in Silver with the United Kingdom during each of the past five years is as shown below :—

	Ounces.
1898-1899	8,96,828
1899-1900	4,52,798
1900-1901	89,550
1901-1902	1,19,481
1902-1903	13,38,962

Imports of Kerosine Oil.

5. The imports of Kerosine Oil from foreign ports during the past five years are shown below :—

	Gallons.
1898-1899	13,34,145
1899-1900	26,29,704
1900-1901	35,19,483
1901-1902	40,08,600
1902-1903	38,43,236.

6. From the foregoing paragraph, it will be seen that imports of Kerosine Oil have declined with a rise in the price, but they were still very large.

Export Trade (with Foreign Countries).

7. Exports of both foreign and Indian Merchandise and Treasure declined from Rs. 8,88,56,565 in 1901-1902 to Rs. 8,03,50,435 in 1902-1903 or nearly 10 per cent. The principal articles that have contributed to this decrease are Gram, Rice, Pulse, Castor Seed, Mustard Seed, Rapeseed and Tilseed. It requires no explanation, as last year's exports were exceptional.

Coffee.

8. The following table, prepared in accordance with Government Resolution No. 7687, dated the 14th September 1894, compares the quantity of foreign and Indian Coffee imported and exported during the past three years :—

	1900-1901.	1901-1902.	1902-1903.
	Cwts.	Cwts.	Cwts.
Imports into Karachi.			
From Foreign Ports	2	4	2
From Customs Ports (other than Bombay).	38	81	85
From Bombay	153	778	117
Exports from Karachi to Foreign Ports.			
Foreign Coffee	...	1	...
Indian Coffee	4	...	...

The unusual imports from Bombay in 1901-1902 have not been maintained.

Financial Results.

Vide Appendix I.

9. The accompanying Statement, Appendix I, compares the receipts and expenditure during the year under review with those of the preceding year.

Revenue and Expenditure.

10. The net receipts under the head of Customs, Imperial, for the last five years are shown in the following table. The net Import receipts will be found to differ from Appendix II, as the refunds paid to the Kashmir Darbar on account of exports to that State under Customs seal have been deducted from the former :—

Imperial Customs Receipts from 1898-99 to 1902-1903.

	1898-99.	1899-1900.	1900-1901.	1901-1902.	1902-1903.
	Rs.	Rs.	Rs.	Rs.	Rs.
Net Import Receipts ...	21,83,317	26,53,455	34,90,671	49,01,244	30,63,096
Net Export Receipts ...	1,68,601	1,15,820	1,23,833	2,08,497	1,41,061
Net Extra Hours Fees ...	5,776	5,508	10,480	19,508	17,301
Recoveries of Cost of Establishment paid by private Companies.	...	...	903	961	970
Total Net Revenue ...	23,57,694	27,74,783	36,25,887	51,30,210	32,23,028

Import Duties.

11. Customs Duties were levied during the year under the Schedules to Act III of 1896 as modified from time to time.

12. Appendix II shows the gross and net realisations from Import Duty on all articles, except Salt, during each of the past two years. The duty on Salt is credited to the Salt Department.

Vide Appendix II.

13. The gross amount of Import Duty, exclusive of Salt, collected during the year under report was Rs. 38,15,913 against Rs. 52,62,716 in the preceding year, showing a decrease of Rs. 14,46,803 or 27 per cent.

14. The principal articles of Merchandise which are accountable for this decrease are commented on below:—

Provisions.—Ghi is mainly responsible for the decline under this head. There were, in fact, no imports of Ghi from Mekran and Soamiani, and those from Persia and Turkey in Asia were almost *nil*. A plentiful local supply checked foreign imports.

Sugar.—This article is accountable more than any other for the decrease in the total amount of duty collected, the imposition of the additional duties under Act VIII of 1902 on bounty-fed Sugar having checked imports. In 1901-1902, the countervailing duties amounted to Rs. 18,02,221, while during the year under report they were only Rs. 7,08,160.

Metals (excluding Silver).—There is a decrease under this head, which is due to overstocked markets and high prices ruling in Europe.

Cotton Goods.—Overstocked markets and high prices, due to a rise in the price of raw Cotton, have caused a decrease under this head. Plague in the Panjab, which is the principal market for such goods, has also to a certain extent reduced imports.

The increases and decreases in other articles are within the limits of ordinary trade fluctuations.

Export Duty on Rice.

15. Collections on account of Export Duty fell from Rs. 2,08,635 in 1901-1902 to Rs. 1,43,136, but they still exceeded those of 1900-1901. The exceptional exports to Ceylon, which swelled the previous year's returns, were not repeated.

Vide Appendix I.

Refunds and Drawbacks.

16. The Refunds of Import Duty and Drawbacks granted during the past two years are shown in detail in Appendix II. The total amount of Export Duty refunded was Rs. 1,475 in 1902-1903 against Rs. 140 in 1901-1902.

Vide Appendix II.

17. During the year 1902-1903, the amount of Import Duty refunded was Rs. 5,33,192 against Rs. 2,71,588 in the preceding year. The articles mainly responsible for the increase is Sugar, which alone accounts for Rs. 5,61,687, of which Rs. 5,59,098 were paid on account of refund of differential duty on Austro-Hungarian Sugar under Government orders. Besides the above, Rs. 1,12,000 have been adjusted up to date through the Exchange Account on account of exports to Kashmir under Customs seal in 1902-1903 against a total of

Refunds of Import Duty.

Rs. 87,701 debited against the previous year. The latter figure exceeds that shown in the last annual report, some adjustments having been made by the Accountant General subsequent to its submission.

Drawbacks.

18. Payments under Drawbacks rose from Rs. 21,352 in 1901-1902 to Rs. 87,116 in 1902-1903. The increase is chiefly noticeable in Sugar, and is due to large re-exports of bounty-fed Sugar to Arabian and Persian Ports.

Provincial Revenue.

Vide Appendix I.

19. The realisations under this head are given in detail in Appendix I.

Imperial Expenditure.

Establishment.

20. The increase under salaries is due to the revision of the establishment sanctioned during the year. The increase in the payments on account of purchase and repairs of Dead Stock is due to the purchase of new furniture for the additional staff.

The increase in the payments on account of Extra Hours Fees is due to a larger number of vessels having worked at cargo by night.

Percentage of Cost of Establishment on Collections.

21. The following statement contrasts the percentage of Cost of Establishment on the Receipts :—

Year,	Cost of Collection,	Percentage on			
		Imperial Receipts.		Total Receipts.	
		Gross.	Net.	Gross.	Net.
	Rs.				
1901-1902 ...	1,13,730	2·07	2·22	2·07	2·21
1902-1903 ...	1,25,100	3·14	3·88	3·13	3·87

Shipping.

22. The total number of Vessels (merchant steamers and square-rigged) that entered the port of Karachi during the year was 580 against 569 in the preceding year.

23. Sailing Vessels to the number of 1860 arrived during the year just closed against 2,976 last year.

24. The number of Steamers and square-rigged Vessels that left the port was 581 against 565 in 1902-1903, and the number of sailing Vessels 1,833 against 2,841.

Harbour Craft.

25. The number of Licenses issued under Section 79 of the Sea Customs Act VIII of 1878 to Cargo Boats plying in the harbour of Karachi was 115 during the official year 1902-1903 against 99 in the preceding year.

Gauging and Testing.

26. During the year, 2,320 consignments of Liquor and Perfumed Spirits were imported and dealt with by the Gauging Department. These consisted of 4,583 items, out of which 1,087 consignments, comprising 2,218 items, were gauged, and the remaining 1,233 consignments, made up of 2,365 items, were passed after examination.

27. The average strength of Brandy and Whisky, over-proof and under-proof, ranged as follows during the past five years:—

BRANDY.

	Over-proof.	Under-proof.
1898-1899	15·6 per Cent.	15·0 per Cent.
1899-1900	24·2 „	14·7 „
1900-1901	21·6 „	16·9 „
1901-1902	25·9 „	16·5 „
1902-1903	12·0 „	17·8 „

WHISKY.

1898-1899	4·9 per Cent.	13·2 per Cent.
1899-1900	5·7 „	14·3 „
1900-1901	5·5 „	15·8 „
1901-1902	6·9 „	14·9 „
1902-1903	6·1 „	14·6 „

28. One hundred and sixty-one samples of Petroleum, Explosives, &c., were sent to be tested by the Assistant-Surgeon at Manora.

29. In addition to these, 27 samples were sent during the course of the year to the Chemical Analyser, Bombay, for test. These were as follow:—

3 White Zinc Paint.
2 Reduced Turpentine.
4 Alizarine Dye, Liquid.
5 Caoutchoucine.
1 Spiritine.
1 Keystone Burgundy.
1 Concentrated Soluble Essence of Lemon, Premier.
1 Soluble Essence of Lemon, Double.
1 Yellow Crystal.
1 Liqueur, Green Ginger.
1 Cube Sugar.
1 Genuine Double-boiled Linseed Oil.
1 Tuscan Olive Oil.
1 Genuine Red Lead, Dry.
3 Velvet.

All the samples of White Zinc, Turpentine, Alizarine and Red Lead were found on testing to be genuine.

The samples of Velvet were tested at the importers' request, as they contended that the material of which the stuff was composed was pure cotton and chargeable with duty at 3½ per cent. as Cotton Piece Goods. One was found to be manufactured solely from cotton, whilst the remaining two had an admixture of silk.

A sample of so-called genuine double-boiled Linseed Oil was found to be adulterated, and the consignment was allowed to pass on payment of a penalty after the removal of the false trade description from the drums.

In the case of Caoutchoucine, all samples were found to pass the test.

Customs Offences.

30. The number of offences under the Sea Customs Act VIII of 1878 adjudicated during the year under review, exclusive of cases in which the offenders were merely warned, was 627 against 724 in the year previous. These figures include cases under the Indian Merchandise Marks Act.

Vide Appendix III.

31. A classified statement of the above cases, showing also the penalties inflicted during the year, will be found in Appendix III.

Remarks on the Establishment.

32. I believe that the conduct of the whole establishment was satisfactory, but I regret I cannot bring to your notice those who specially merited commendation, as I was not in charge of the office during any part of the year to which this report refers.

I have the honour to be,
Sir,
Your most obedient Servant,

E. H. AITKEN,
Acting Chief Collector of Customs in Sind.

APPENDIX I.

(*Vide* Paragraphs 9, 15, 19 and 20.)

STATEMENT showing the Receipts and Expenditure of the Customs Department in Sind for the year 1902-1903 contrasted with those of the year 1901-1902.

RECEIPTS.	1902-1903.	1901-1902.	Increase.	Decrease.	Net Increase.	Net Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Imperial.						
Import, Sea Customs	38,25,407 12 8	52,62,716 1 2	...	14,37,308 4 6	...	...
Export, Sea Customs... ...	1,43,135 15 10	2,08,676 11 11	...	65,540 12 1	...	...
Extra Hours Fees	17,308 8 0	19,708 0 0	...	2,399 8 0	...	...
Recoveries of Cost of Special Bond Establishment paid by private Companies	969 14 7	961 2 0	8 12 7	...	...	...
Total ...	39,86,822 3 1	54,92,021 15 1	8 12 7	15,05,208 8 7	...	15,05,199 12 0
Deduct—						
Refunds, Import	* 6,75,195 12 6	3,40,120 8 7	3,35,075 3 11	...	...	...
Do. Export	1,475 5 3	140 0 0	1,335 5 3	...	...	...
Do. Extra Hours Fees	7 0 0	200 0 0	...	193 0 0	...	...
Drawbacks	87,115 15 0	21,352 0 0	65,763 15 0	...	...	...
Total ...	7,63,794 0 9	3,61,812 8 7	4,02,174 8 2	193 0 0	4,01,981 8 2	...
Net Imperial ...	32,23,028 2 4	51,30,209 6 6	...	19,07,181 4 2	...	19,07,181 4 2
Provincial.						
Warehouse and Wharf Rent	311 0 3	613 3 6	...	302 3 3	...	...
Harbour Craft License Fees	345 0 0	297 0 0	48 0 0	...	...	...
Sale Proceeds of Customs Trade Reports	42 0 0	5 0 0	37 0 0	...	...	...
Sale Proceeds of Customs Manual and Translation of G. R. No. 308 S. R., dated 19th January 1900, and Resumé of Orders under the Arms Act ...	130 2 0	190 14 0	...	60 12 0	...	...
Sale Proceeds of Customs Tariff Act ...	21 6 0	8 12 0	12 10 0	...	...	...
Sale Proceeds of Unclaimed Goods ...	1,133 12 3	674 15 5	458 12 10	...	...	...
Sale Proceeds of Confiscated Goods ...	34 2 11	0 2 9	34 0 2	...	...	...
Sale Proceeds of Government Old Stores.	10 7 9	69 13 4	...	59 5 7	...	...
Fees for amending Documents ...	3,151 0 0	5,230 0 0	...	2,079 0 0	...	...
Fees for granting duplicate Documents.	359 0 0	341 0 0	18 0 0	...	...	...
Fees for Selecting and Testing Petroleum and non-potable Spirits ...	328 0 0	354 0 0	...	26 0 0	...	...
Fines and Penalties under the Sea Customs Act	4,359 13 8	4,069 4 9	290 8 11	...	...	...
Transhipment Fees	808 10 6	858 0 0	...	49 5 6	...	...
Commission (5 per cent.) on Great and Little Basses Light Dues	...	6 8 9	...	6 8 9	...	...
Miscellaneous Receipts under S. 139, Sea Customs Act	119 8 0	15 0 0	104 8 0	...	...	...
Surplus Proceeds of Goods under S. 32, Sea Customs Act	23 2 0	...	23 2 0	...	...	...
Interest on the amount of Duty on goods remaining in Bond for over 3 years ...	0 2 2	...	0 2 2	...	...	...
Total ...	11,177 3 6	12,733 10 6	1,028 12 1	2,583 3 1	...	1,556 7 0
Deduct—						
Miscellaneous Refunds	784 0 6	176 5 10	607 10 8	...	607 10 8	...
Net Provincial ...	10,393 3 0	12,557 4 8	...	2,164 1 8	...	2,164 1 8
TOTAL NET REVENUE—Imperial and Provincial...	32,33,421 5 4	51,42,766 11 2	...	...	...	...

EXPENDITURE.	1902-1903.	1901-1902.	Increase.	Decrease.	Net Increase.	Net Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Imperial.						
Chief Collector of Customs	8,446 14 0	8,128 2 0	318 12 0	...	...	...
Assistant Collectors	6,273 5 4	5,600 0 0	673 5 4	...	...	...
Customs Establishment	62,427 9 11	55,043 13 7	7,383 12 4	...	...	...
Statistical Establishment	7,314 14 0	6,744 9 5	570 4 7	...	...	...
Preventive Establishment	24,360 7 1	22,487 9 4	1,872 13 9	...	...	...
Peons of all Sections	11,095 10 2	10,493 13 9	598 12 5	...	...	...
Boat Establishment	4,212 15 4	4,194 10 1	18 5 3	...	...	...
Special Bond Establishment paid by private Companies...	967 15 4	824 0 0	143 15 4	...	...	...
Temporary Establishment at Keamari in connection with Sugar landed there.	...	210 0 9	...	210 0 9	...	...
Total Salaries ...	1,25,099 11 2	1,13,729 10 11	11,580 1 0	210 0 9	11,370 0 3	...
Contingencies.						
Travelling Allowances	1,581 12 6	1,295 7 3	286 5 3	...	...	...
Purchase and Repairs of Dead Stock ...	1,274 0 3	447 13 0	826 3 3	...	...	...
Boat Stores and Repairs	1,655 8 11	1,559 9 8	95 15 3	...	...	...
Service Postage Stamps	276 3 0	250 0 3	26 2 9	...	...	...
Service Telegram Charges	51 7 0	60 14 0	...	9 7 0	...	...
Purchase of Books	12 14 0	12 11 0	0 3 0	...	...	...
Belts and Clothing to Peons	476 1 3	...	476 1 3	...	...	...
Petty Supplies	1,325 0 4	1,290 12 4	34 4 0	...	...	...
Water-supply	491 3 9	458 12 4	32 7 5	...	...	...
Petty Repairs	178 0 0	197 14 6	...	19 14 6	...	...
Rents	180 0 0	220 10 10	...	40 10 10	...	...
Municipal House Tax	527 0 0	421 6 0	105 10 0	...	...	...
Rewards in Customs Cases	1,318 6 0	1,409 12 0	...	91 6 0	...	...
Removal of Sweepings from Customs House	36 0 0	36 0 0	...	...	...	...
Petty Construction	60 0 0	200 9 5	...	140 9 5	...	...
Purchase of Scales and Instruments ...	193 0 0	...	193 0 0	...	...	...
Amount paid to Messrs. J. Bliss & Co...	73 1 0	...	73 1 0	...	...	...
Extra Hours Fees	11,164 0 0	9760 0 0	1404 0 0	...		
Clothing to Special Bond Establishment paid by private Companies	5 8 11	...	5 8 1			
Total ...	20,879 2 11	17,622 4 7	3,558 14 1	301 15 9	3,256 14 4	...
TOTAL EXPENDITURE ...	1,45,978 14 1	1,31,351 15 6	...	...	...	...

* Includes Rs. 1,11,999-13-5 paid to Kashmir Darbar through the Exchange Account.

Karachi Customs House,
20th July 1903.

E. H. AITKEN,
Acting Chief Collector of Customs in Sind.

APPENDIX II.

(*Vide* Paragraphs 12, 16, 17 AND 18.)

STATEMENT showing Details of Gross and Net Realisations of Import Duty, exclusive of Duty on Salt, for 1901-1902 and 1902-1903.

No.	Head.	1901-1902.				1902-1903.			
		Gross Receipts.	Refunds.	Draw-backs.	Net Receipts.	Gross Receipts.	Refunds.	Draw-backs.	Net Receipts.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Arms, Ammunition and Military Stores ...	7,491	1,645	...	5,846	10,919	773	49	10,097
2	Liquors—								
	Potable Spirits ...	5,89,875	24	506	5,89,345	6,63,886	188	338	6,63,360
	Other Liquors ...	1,05,247	2	113	1,05,132	1,21,257	206	61	1,20,990
3	Opium	328	22	...	306	211	...	...	211
4	Salted Fish, wet or dry ..	537	...	...	537	522	...	...	522
5	Coffee	9	...	...	9	4	...	...	4
6	Fruits and Vegetables ...	55,016	6	576	54,434	52,353	...	2,061	50,292
7	Mineral and Æ r a t e d Waters, etc	93	...	...	93	107	...	...	107
8	Provisions, Oilmanstores, &c.	60,103	10	68	60,025	49,411	...	162	49,249
9	Spices	221	...	...	221	577	..	...	577
10	Sugar	26,51,928	2,69,411	4,182	23,79,335	12,95,307	5,61,687	55,386	6,78,234
11	Tea	336	..	...	336	2,812	....	...	2,812
12	Chemical Products and Preparations	15,808	179	20	15,609	23,542	...	...	23,542
13	Drugs, Medicines and Narcotics	23,000	...	50	22,950	26,555	8	216	26,331
14	Dyeing and Tanning Materials	5,151	...	14	5,137	5,746	...	...	5,746
15	Hardware and Cutlery, including Ironmongery ...	44,611	212	46	44,353	51,196	104	67	51,025
16	Metals—								
	Unwrought and wrought, and Articles, &c. ...	60,909	167	460	60,282	1,54,831	120	808	1,53,903
17	Oils—								
	Petroleum	2,58,784	...	4,898	2,53,886	2,24,488	...	2,046	2,22,442
	Other Sorts (except Mineral)	1,606	...	...	1,606	2,112	...	...	2,112
18	Apparel, including Drapery, Haberdashery, &c. ...	48,965	1	15	48,949	57,370	19	25	57,326
19	Brushes and Brooms, all sorts	795	...	...	795	861	...	...	861
20	Building and Engineering Materials, &c. ..	3,805	...	...	3,805	6,037	...	...	6,037
21	Cabinetware and Furniture.	3,577	18	...	3,559	5,122	...	...	5,122
22	Candles	2,991	...	5	2,986	3,108	...	35	3,073
23	Carriages and Carts, including Bicycles, &c ...	9,829	...	10	9,819	10,547	...	...	10,547
24	Clocks, Watches and other Time-keepe rs, &c. ...	752	45	...	707	946	...	...	946
25	Cordage, Ro pe and Twine, &c.	491	...	...	491	707	...	..	707
26	Cotton and Articles made of Cotton—								
	Cotton—Piec Goods—								
	Grey, unble ched ...	2,50,138	202	1,032	2,48,904	2,30,064	...	1,917	2,28,147
	Wh e, bleached ...	4,60,620	59	1,256	4,59,305	2,66,371	...	1,478	2,64,893
	Coloured, Printed or Dyed	3,16,701	106	1,752	3,14,843	2,85,416	...	2,439	2,82,977
	Cot on—Hosiery and other manufactured Cotton, &c.	6,311	4	36	6,271	5,627	...	22	5,605
27	Earthe nware—China, China Clay, &c.	3,870	22	...	3,848	5,436	...	...	5,436
28	Fireworks, all sorts, &c. ...	1,775	...	...	1,775	667	...	...	667
29	Flax and Articles made of Flax, &c.	2,796	3	...	2,793	3,124	...	...	3,124
30	Glass, Glassware and False Pearls	16,542	...	...	16,542	22,745	16	...	22,729
31	Gums, Gum Resins, and Articles made of, &c. ...	1,599	...	...	1,599	1,353	...	...	1,353
32	Hides and Skins (except Raw or Salted), &c. ...	366	...	...	366	452	...	...	452
33	Instruments—A p p a r a t us and Appliances, &c. ...	13,590	16	16	13,558	16,391	49	98	16,244
34	Ivory and Ivoryware ...	10	...	...	10	8	...	...	8
35	Jewellery and Jewels, &c. ...	2,368	62	...	2,306	1,873	9	13	1,851
36	Jute, Articles made of ...	1,049	...	...	1,049	275	...	...	275
37	Leather, and Articles made of Leather, &c. ..	6,300	7	...	6,293	8,472	4	7	8,461
38	Mats and Mattings ...	1,481	...	...	1,481	2,260	...	...	2,260
39	Oil Cloth and Floor Cloth ..	496	...	...	496	488	...	...	488

No.	Head.	1901-1902.			Net Receipts.	1902-1903.			Net Receipts.
		Gross Receipts.	Refunds.	Drawbacks.		Gross Receipts.	Refunds.	Drawbacks.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
40	Paints, Colours, Painters' Materials, &c. ...	8,725	...	...	8,725	10,172	3	...	10,169
41	Paper, Pasteboards, Millboards, &c.... ...	14,772	5	...	14,767	16,623	...	...	16,623
42	Perfumery	439	..	..	439	567	...	...	567
43	Pitch, Tar and Dammer ...	1,560	...	..	1,560	1,681	...	...	1,681
44	Seeds	10,134	...	5,706	4,428	26,923	...	18,688	8,235
45	Shells and Cowries ...	180	...	...	180	1,154	...	...	1,154
46	Silk and Articles made of Silk	26,808	224	...	26,584	24,538	...	...	24,538
47	Soap	8,652	...	6	8,646	9,183	...	...	9,183
48	Stationery, excluding Paper	4,946	...	...	4,946	5,957	..	...	5,957
49	Stone and Marble, and Articles, &c.	114	...	...	114	155	...	...	155
50	Toilet Requisites ...	1,589	...	...	1,589	2,172	...	...	2,172
51	Toys, including Toy Books, and Requisites, &c. ...	8,581	...	...	8,581	9,260	3	...	9,257
52	Umbrellas	1,923	10	...	1,913	2,133	...	...	2,133
53	Wood and Timber (except Firewood, &c.) ...	6,332	...	...	6,332	3,200	...	...	3,200
54	Wool, Articles made of ...	1,02,197	77	40	1,02,080	50,339	...	65	50,274
55	All other—Articles unenumerated ...	25,499	49	545	24,905	28,685	3	1,135	27,547
56	Articles imported by Post, including Recoveries made by Postal authorities)	1,995	...	...	1,995	1,615	...	...	1,615
	TOTAL ...	52,62,716	2,71,588	21,352	49,69,776	38,15,913	5,63,192	87,116	31,65,605

E. H. AITKEN,
Acting Chief Collector of Customs in Sind

Karachi Customs House,
20th July 1903.

APPENDIX III.

(*Vide* Paragraphs 30 AND 31.)

STATEMENT showing the number of Cases adjudicated by Customs Officers under the provisions of S. 167 of the Sea Customs Act VIII of 1878 during the year 1902-1903.

Nature of Offence.	No. of Cases.		Penalties adjudged.			No. of Cases appealed against.	No. of Cases in which original Decision was confirmed.	No. of Cases in which Penalties were remitted on Appeal.	Remission of Penalties	
	Under Clause	No. of Cases.	Fines.	Fines in commutation					Fines.	Fines in commutation.
				Availed of.	Not availed of.					
			Rs. a. p.						Rs. a. p.	Rs. a. p.
Importing prohibited and restricted Goods	8	6	64 13 11	...	...	...	...	...	...	...
Importing Goods in contravention of Chap. IV of the Sea Customs Act of 1878 as amended by the Indian Merchandise Marks Act	8	277	2,777 0 0	...	...	2	1	...	...	...
Not accounting for Goods entered in Manifests	17	191	951 7 9	...	...	...	...	...	...	...
Discharging Cargo without permission of the Customs authorities	19	1	1 0 0	...	...	...	...	...	...	...
Discharging and Shipping Goods from and into a vessel without supervision of Customs Officers	28	3	3 0 0	...	...	...	...	...	...	...
Landing Goods in excess of Boat-note	29	18	35 0 0	...	...	...	...	...	...	...
Transhipping Ballast without permission	31	2	2 0 0	...	...	...	...	...	...	...
Goods water-borne by unlicensed cargo-boats	32	1	2 0 0	...	...	...	...	...	...	...
Misdescription of Goods and Mis-statement in Bills of Entry...	37	107	206 8 0	...	...	...	...	...	...	...
Passing Goods without due entry	39	1	0 8 0	...	...	...	...	...	...	...
Failing to give Notice of short shipment	57	9	11 0 0	...	...	...	...	...	...	...
Possession of Dutiable Goods by a Passenger about his person, and denial of such possession	73	11	215 8 0	...	...	...	...	...	...	...

Karachi Customs House,
20th July 1903.

E. H. AITKEN,
Acting Chief Collector of Customs in Sind.

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